

# **GAAP MASTER LIST**

## **TABLE OF CONTENTS**

<b>Statements of the Governmental Accounting Standards Board (GASB)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	#1 - Authoritative Status of NCGA Pronouncements and AICPA Industry Audit Guide	<b>33</b>
<b>1</b>	#2 - Financial Reporting of Deferred Compensation Plans Adopted Under the Provisions of IRS Code Section 457.	<b>33</b>
<b>1</b>	#3 – Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	<b>33</b>
<b>1</b>	#4 – Applicability of FASB Statement No. 87, “Employers’ Accounting for Pensions,” to State and Local Governmental Employers	<b>33</b>
<b>1</b>	#5 – Disclosure of Pension Information by Public Employee Retirement Systems and State and Local Governmental Employers	<b>34</b>
<b>1</b>	#6 – Accounting & Financial Reporting for Special Assessments	<b>34</b>
<b>1</b>	#7 – Advance Refundings Resulting in Defeasance of Debt	<b>34</b>
<b>1</b>	#8 – Applicability of FASB Statement No. 93, “Recognition of Depreciation by Not-for-Profit Organizations,” to Certain State and Local Governmental Entities	<b>34</b>
<b>1</b>	#9 –Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	<b>35</b>
<b>1</b>	#10 - Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	<b>35</b>
<b>1</b>	#11 - Measurement Focus and Basis of Accounting – Governmental Fund Operating Statements	<b>35</b>
<b>1</b>	#12 - Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers	<b>36</b>
<b>1</b>	#13 - Accounting for Operating Leases with Scheduled Rent Increases	<b>36</b>
<b>1</b>	#14 - The Financial Reporting Entity	<b>36</b>
<b>1</b>	#15 - Governmental College and University Accounting and Financial Reporting Model	<b>37</b>

# **GAAP MASTER LIST**

## **TABLE OF CONTENTS**

<b>1</b>	#16 - Accounting for Compensated Absences	<b>37</b>
<b>1</b>	#17 - Measurement Focus and Basis of Accounting – Governmental Fund Operating Statements: Amendment of the Effective Dates of GASB Statement No. 11 and Related Statements -- an amendment of GASB Statements No. 10, 11, and 13	<b>37</b>
<b>1</b>	#18 - Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs	<b>37</b>
<b>1</b>	#19 - Governmental College and University Omnibus Statement --an amendment of GASB Statements No. 10 and 15	<b>38</b>
<b>1</b>	#20 - Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting	<b>38</b>
<b>1</b>	#21 – Accounting for Escheat Property	<b>39</b>
<b>1</b>	#22 – Accounting for Taxpayer-Assessed Tax Revenues in Governmental Funds	<b>39</b>
<b>1</b>	#23 – Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities	<b>39</b>
<b>1</b>	#24 – Accounting and Financial Reporting for Certain Grants and Other Financial Assistance	<b>40</b>
<b>1</b>	#25 – Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans	<b>40</b>
<b>1</b>	#26 – Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans	<b>40</b>
<b>1</b>	#27 – Accounting for Pensions by State and Local Governmental Employers	<b>41</b>
<b>1</b>	#28 – Accounting and Financial Reporting for Securities Lending Transactions	<b>41</b>
<b>1</b>	#29 – The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities	<b>42</b>
<b>1</b>	#30 – Risk Financing Omnibus – an amendment to GASB Statement No. 10	<b>42</b>
<b>1</b>	#31 – Accounting and Financial Reporting for Certain Investments and for External Investment Pools	<b>42</b>
<b>1</b>	#32 – Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans (a rescission of GASB Statement No. 2 and an amendment of GASB Statement No. 31)	<b>43</b>
<b>1</b>	#33 – Accounting and Financial Reporting for Nonexchange Transactions	<b>43</b>

# **GAAP MASTER LIST**

## **TABLE OF CONTENTS**

<b>1</b>	#34 – Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments	<b>44</b>
<b>1</b>	#35 – Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities (an amendment of GASB Statement No. 34)	<b>45</b>
<b>1</b>	#36 – Recipient Reporting for Certain Shared Nonexchange Revenues (an amendment of GASB Statement No. 33)	<b>45</b>
<b>1</b>	#37 – Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments: Omnibus (an amendment of GASB Statements No. 21 and No. 34)	<b>45</b>
<b>1</b>	#38 – Certain Financial Statement Note Disclosures	<b>45</b>
<b>1</b>	#39 – Determining Whether Certain Organizations Are Component Units (an amendment of GASB Statement No. 14)	<b>45</b>
<b>1</b>	#40 – Deposit and Investment Risk Disclosures (an amendment of GASB Statement No. 3)	<b>46</b>
<b>1</b>	#41 – Budgetary Comparison Schedules – Perspective Differences (an amendment of GASB Statement No. 34)	<b>46</b>
<b>1</b>	#42 – Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries	<b>46</b>
<b>1</b>	#43 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans	<b>47</b>
<b>1</b>	#44 – Economic Condition Reporting: The Statistical Section (an amendment to NCGAS 1)	<b>47</b>
<b>1</b>	#45 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	<b>48</b>
<b>1</b>	#46 – Net Assets Restricted by Enabling Legislation (an amendment to GASBS No. 34)	<b>48</b>
<b>1</b>	#47 – Accounting for Termination Benefits	<b>48</b>
<b>1</b>	#48 – Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues	<b>49</b>
<b>1</b>	#49 – Accounting and Financial Reporting for Pollution Remediation Obligations	<b>49</b>
<b>1</b>	#50 - Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27	<b>49</b>
<b>1</b>	#51 - Accounting and Financial Reporting for Intangible Assets	<b>49</b>
<b>1</b>	#52 - Land and Other Real Estate Held As Investments by Endowments	<b>49</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>Interpretations of the Governmental Accounting Standards Board (GASBI)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	#1 – Demand Bonds Issued by State and Local Governmental Entities -- an interpretation of NCGA Statement 1 and NCGA Interpretation 9	<b>50</b>
<b>1</b>	#2 – Disclosure of Conduit Debt Obligations – an interpretation of NCGA Statement 1	<b>50</b>
<b>1</b>	#3 – Financial Reporting for Reverse Repurchase Agreements – an interpretation of GASB Statement No. 3	<b>50</b>
<b>1</b>	#4 – Accounting and Financial Reporting for Capitalization Contributions to Public Entity Risk Pools – an interpretation of GASB Statements No. 10 and 14	<b>50</b>
<b>1</b>	#5 – Property Tax Revenue Recognition in Governmental Funds – an interpretation of NCGAS 1 and an amendment to NCGAI 3	<b>50</b>
<b>1</b>	#6 – Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements	<b>51</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>Governmental Accounting Board Technical Bulletins (GASBTB)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
2	#84-1 – Purpose and Scope of GASB Technical Bulletins and Procedures for Issuance	98
2	#87-1 – Applying Paragraph 68 of GASB Statement 3	98
2	#92-1 – Display of Governmental College and University Compensated Absences Liabilities	98
2	#94-1 – Disclosures about Derivatives and Similar Debt and Investment Transactions	98
2	#96-1 – Application of Certain Pension Disclosure Requirements for Employers Pending Implementation of GASB Statement 27	98
2	#97-1 – Classification of Deposits and Investments into Custodial Credit Risk Categories for Certain Bank Holding Company Transactions	99
2	#98-1 – Disclosures about Year 2000 Issues	99
2	#99-1 – Disclosure about Year 2000 Issues – an amendment of GASBTB 98-1	99
2	#00-1 – Disclosures about Year 2000 Issues – a rescission of GASBTB 98-1 and 99-1	99
2	#2003-1 – Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets	99
2	#2004-1 – Tobacco Settlement Recognition and Financial Reporting Entity Issues	99
2	#2004-2 – Recognition of Pension and Other Postemployment Benefit Expenditure/Expense and Liabilities by Cost-Sharing Employers	99
2	#2006-1 – Accounting Treatment for Medicare Part D Retiree Drug Subsidy Payments	99

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>Governmental Accounting Standards Board Implementation Guides</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>4</b>	Guide to Implementation of GASB Statement 3 on Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	<b>103</b>
<b>4</b>	Guide to Implementation of GASB Statement 9 on Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	<b>103</b>
<b>4</b>	Guide to Implementation of GASB Statement 10 on Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	<b>103</b>
<b>4</b>	Guide to Implementation of GASB Statement 14 on the Financial Reporting Entity	<b>103</b>
<b>4</b>	Guide to Implementation of GASB Statements 25, 26, and 27 on Pension Reporting and Disclosure by State and Local Government Plans and Employers	<b>103</b>
<b>4</b>	Guide to Implementation of GASB Statement 31 on Accounting and Financial Reporting for Certain Investments and for External Investment Pools	<b>104</b>
<b>4</b>	Guide to Implementation of GASB Statement 34 on Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments	<b>104</b>
<b>4</b>	Guide to Implementation of GASB Statement 34 and Related Pronouncements	<b>104</b>
<b>4</b>	Comprehensive Implementation Guide - 2003	<b>104</b>
<b>4</b>	Guide to Implementation of GASB Statement 40 on Deposit and Investment Risk Disclosures	<b>104</b>
<b>4</b>	Comprehensive Implementation Guide - 2004	<b>104</b>
<b>4</b>	Guide to Implementation of GASB Statements 43 and 45 on Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	<b>104</b>
<b>4</b>	Guide to Implementation of GASB Statement 44 on Economic Condition Reporting: The Statistical Section	<b>104</b>
<b>4</b>	Comprehensive Implementation Guide - 2005	<b>104</b>
<b>4</b>	Comprehensive Implementation Guide - 2006	<b>105</b>
<b>4</b>	Comprehensive Implementation Guide - 2007	<b>105</b>

# **GAAP MASTER LIST**

## **TABLE OF CONTENTS**

<b>Governmental Accounting Standards Board Concepts Statements (GASBCS)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>5</b>	#1 - Objectives of Financial Reporting	<b>108</b>
<b>5</b>	#2 – Service Efforts and Accomplishments Reporting	<b>108</b>
<b>5</b>	#3 – Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements	<b>108</b>
<b>5</b>	#4 - Elements of Financial Statements	<b>108</b>

<b>National Council on Governmental Accounting Statements (NCGAS) <i>Incorporated into GASBS 1</i></b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	#1 - Governmental Accounting and Financial Reporting Principles	<b>52</b>
<b>1</b>	#2 - Grant, Entitlement, and Shared Revenue Accounting and Reporting by State and Local Governments	<b>52</b>
<b>1</b>	#3 - Defining the Governmental Reporting Entity	<b>52</b>
<b>1</b>	#4 - Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences	<b>52</b>
<b>1</b>	#5 - Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments	<b>53</b>
<b>1</b>	#6 - Pension Accounting and Financial Reporting: Public Employee Retirement Systems and State and Local Government Employers	<b>53</b>
<b>1</b>	#7 - Financial Reporting for Component Units within the Governmental Reporting Entity	<b>53</b>

# GAAP MASTER LIST

## TABLE OF CONTENTS

<b>National Council on Governmental Accounting Interpretations (NCGAI) <i>Incorporated into GASBS 1</i></b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	#1 - GAAFR and the AICPA Audit Guide	<b>54</b>
<b>1</b>	#2 - Segment Information for Enterprise Funds	<b>54</b>
<b>1</b>	#3 - Revenue Recognition – Property Taxes	<b>54</b>
<b>1</b>	#4 - Accounting and Financial Reporting for Public Employee Retirement Systems and Pension Trust Funds	<b>54</b>
<b>1</b>	#5 - Authoritative Status of Governmental Accounting, Auditing, and Financial Reporting (1968)	<b>54</b>
<b>1</b>	#6 - Notes to the Financial Statements Disclosure	<b>55</b>
<b>1</b>	#7 - Clarification as to the Application of the Criteria in NCGA Statement 3, “Defining the Governmental Reporting Entity”	<b>55</b>
<b>1</b>	#8 - Certain Pension Matters	<b>55</b>
<b>1</b>	#9 - Certain Fund Classifications and Balance Sheet Accounts	<b>56</b>
<b>1</b>	#10 - State and Local Government Budgetary Reporting	<b>56</b>
<b>1</b>	# 11 – Claim and Judgment Transactions for Governmental Funds	<b>56</b>

<b>National Council on Governmental Accounting Concepts (NCGAC) <i>Incorporated into GASBS 1</i></b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	Objectives of Accounting and Financial Reporting for Governmental Units	<b>57</b>



## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>Financial Accounting Standards Board Statements (FASB)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	#1 - Disclosure of Foreign Currency Translation Information	<b>60</b>
<b>1</b>	#2 - Accounting for Research and Development Costs	<b>60</b>
<b>1</b>	#3 - Reporting Accounting Changes in Interim Financial Statements – an amendment of APB Opinion No. 28	<b>60</b>
<b>1</b>	#4 - Reporting Gains and Losses from Extinguishment of Debt – an amendment of APB Opinion No. 30	<b>61</b>
<b>1</b>	#5 - Accounting for Contingencies	<b>61</b>
<b>1</b>	#6 - Classification of Short-term Obligations Expected to Be Refinanced – an amendment of ARB No. 43, Chapter 3A	<b>61</b>
<b>1</b>	#7 - Accounting and Reporting by Development Stage Enterprises	<b>62</b>
<b>1</b>	#8 - Accounting for the Translation of Foreign Currency Transactions and Foreign Currency Financial Statements	<b>62</b>
<b>1</b>	#9 - Accounting for Income Taxes: Oil and Gas Producing Companies – an amendment of APB Opinions No. 11 and 23	<b>62</b>
<b>1</b>	#10 - Extension of “Grandfather” Provisions for Business Combinations – an amendment of APB Opinion No. 16	<b>62</b>
<b>1</b>	#11 - Accounting for Contingencies: Transition Method – an amendment of FASB Statement No. 5	<b>62</b>
<b>1</b>	#12 - Accounting for Certain Marketable Securities	<b>62</b>
<b>1</b>	#13 - Accounting for Leases	<b>63</b>
<b>1</b>	#14 - Financial Reporting for Segments of a Business Enterprise	<b>63</b>
<b>1</b>	#15 - Accounting by Debtors and Creditors for Troubled Debt Restructurings	<b>63</b>
<b>1</b>	#16 - Prior Period Adjustments	<b>64</b>
<b>1</b>	#17 - Accounting for Leases: Initial Direct Costs – an amendment of FASB Statement No. 13	<b>64</b>
<b>1</b>	#18 - Financial Reporting for Segments of a Business Enterprise: Interim Financial Statements – an amendment of FASB No. 14	<b>64</b>
<b>1</b>	#19 - Financial Accounting and Reporting by Oil and Gas Producing Companies	<b>64</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>1</b>	#20 – Accounting for Forward Exchange Contracts – an amendment of FASB Statement No. 8	<b>65</b>
<b>1</b>	#21 - Suspension of the Reporting of Earnings per Share and Segment Information by Nonpublic Enterprises – an amendment of APB Opinion No. 15 and FASB Statement No. 14	<b>65</b>
<b>1</b>	#22 - Changes in the Provisions of Lease Agreements Resulting from Refundings of Tax-Exempt Debt – an amendment of FASB Statement No. 13	<b>65</b>
<b>1</b>	#23 - Inception of the Lease – an amendment of FASB Statement No. 13	<b>65</b>
<b>1</b>	#24 – Reporting Segment Information in Financial Statements That are Presented in Another Enterprise’s Financial report – an amendment to FASB Statement No. 14	<b>66</b>
<b>1</b>	#25 - Suspension of Certain Accounting Requirements for Oil and Gas Producing Companies – an amendment of FASB Statement No. 19	<b>66</b>
<b>1</b>	#26 - Profit Recognition on Sales-Type Leases of Real Estate – an amendment of FASB Statement No. 13	<b>66</b>
<b>1</b>	#27 - Classification of Renewals or Extensions of Existing Sales-Type or Direct Financing Leases – an amendment of FASB Statement No. 13	<b>66</b>
<b>1</b>	#28 - Accounting for Sales with Leasebacks – an amendment of FASB Statement No. 13	<b>66</b>
<b>1</b>	#29 - Determining Contingent Rentals – an amendment of FASB Statement No. 13	<b>67</b>
<b>1</b>	#30 - Disclosure of Information about Major Customers – an amendment of FASB Statement No. 14	<b>67</b>
<b>1</b>	#31 - Accounting for Tax Benefits Related to U.K. Tax Legislation Concerning Stock Relief	<b>67</b>
<b>1</b>	#32 - Specialized Accounting and Reporting Principles and Practices in AICPA Statements of Position and Guides on Accounting and Auditing Matters – an amendment of APB Opinion No. 20	<b>67</b>
<b>1</b>	#33 - Financial Reporting and Changing Prices	<b>67</b>
<b>1</b>	#34 - Capitalization of Interest Cost	<b>67</b>
<b>1</b>	#35 - Accounting and Reporting by Defined Benefit Pension Plans	<b>67</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>1</b>	#36 - Disclosure of Pension Information – an amendment of APB Opinion No. 8	<b>68</b>
<b>1</b>	#37 - Balance Sheet Classification of Deferred Income Taxes – an amendment of APB Opinion No. 11	<b>68</b>
<b>1</b>	#38 - Accounting for Preacquisition Contingencies of Purchased Enterprises – an amendment of APB Opinion No. 16	<b>68</b>
<b>1</b>	#39 - Financial Reporting and Changing Prices: Specialized Assets – Mining and Oil and Gas – a supplement to FASB Statement No. 33	<b>68</b>
<b>1</b>	#40 - Financial Reporting and Changing Prices: Specialized Assets – Timberlands and Growing Timber – a supplement to FASB Statement No. 33	<b>69</b>
<b>1</b>	#41 – Financial Reporting and Changing Prices: Specialized Assets – Income-Producing Real Estate – a supplement to FASB Statement No. 33	<b>69</b>
<b>1</b>	#42 - Determining Materiality for Capitalization of Interest Cost – an amendment of FASB Statement No. 34	<b>69</b>
<b>1</b>	#43 - Accounting for Compensated Absences	<b>69</b>
<b>1</b>	#44 - Accounting for Intangible Assets of Motor Carriers – an amendment of Chapter 5 of ARB No. 43 and an Interpretation of APB Opinions 17 and 30	<b>69</b>
<b>1</b>	#45 - Accounting for Franchise Fee Revenue	<b>70</b>
<b>1</b>	#46 - Financial Reporting and Changing Prices: Motion Picture Films – a supplement to FASB Statement No. 33	<b>70</b>
<b>1</b>	#47 - Disclosure of Long-Term Obligations	<b>70</b>
<b>1</b>	#48 - Revenue Recognition When Right of Return Exists	<b>70</b>
<b>1</b>	#49 - Accounting for Product Financing Arrangements	<b>70</b>
<b>1</b>	#50 - Financial Reporting in the Record and Music Industry	<b>70</b>
<b>1</b>	#51 - Financial Reporting by Cable Television Companies	<b>71</b>
<b>1</b>	#52 - Foreign Currency Translation	<b>71</b>
<b>1</b>	#53 - Financial Reporting by Producers and Distributors of Motion Picture Films	<b>71</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>1</b>	#54 - Financial Reporting and Changing Prices: Investment Companies – an amendment of FASB Statement No. 33	<b>71</b>
<b>1</b>	#55 - Determining whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	<b>72</b>
<b>1</b>	#56 - Designation of AICPA Guide and Statement of Position (SOP) 81-1 on Contractor Accounting and SOP 81-2 concerning Hospital-Related Organizations as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32	<b>72</b>
<b>1</b>	#57 - Related Party Disclosures	<b>72</b>
<b>1</b>	#58 - Capitalization of Interest Cost in Financial Statements That Include Investments Accounted for by the Equity Method – an amendment of FASB Statement No. 34	<b>72</b>
<b>1</b>	#59 - Deferral of the Effective Date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	<b>72</b>
<b>1</b>	#60 - Accounting and Reporting by Insurance Enterprises	<b>73</b>
<b>1</b>	#61 - Accounting for Title Plant	<b>73</b>
<b>1</b>	#62 - Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants – an amendment of FASB Statement No. 34	<b>73</b>
<b>1</b>	#63 - Financial Reporting by Broadcasters	<b>73</b>
<b>1</b>	#64 - Extinguishments of Debt Made to Satisfy Sinking-Fund Requirements – an amendment of FASB Statement No. 4	<b>74</b>
<b>1</b>	#65 - Accounting for Certain Mortgage Banking Activities	<b>74</b>
<b>1</b>	#66 - Accounting for Sales of Real Estate	<b>74</b>
<b>1</b>	#67 - Accounting for Costs and Initial Rental Operations of Real Estate Projects	<b>74</b>
<b>1</b>	#68 - Research and Development Arrangements	<b>75</b>
<b>1</b>	#69 - Disclosure about Oil and Gas Producing Activities – an amendment of FASB Statements 19, 25, 33, and 39	<b>75</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>1</b>	#70 - Financial Reporting and Changing Prices: Foreign Currency Translation – an amendment of FASB Statement No. 33	<b>75</b>
<b>1</b>	#71 - Accounting for the Effects of Certain Types of Regulation	<b>75</b>
<b>1</b>	#72 - Accounting for Certain Acquisitions of Banking or Thrift Institutions – an amendment of APB Opinion No. 17, an Interpretation of APB Opinions 16 and 17, and an amendment of FASB Interpretation No. 9	<b>76</b>
<b>1</b>	#73 - Reporting a Change in Accounting for Railroad Track Structures – an amendment of APB Opinion No. 20	<b>76</b>
<b>1</b>	#74 - Accounting for Special Termination Benefits Paid to Employees	<b>76</b>
<b>1</b>	#75 - Deferral of the Effective date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	<b>77</b>
<b>1</b>	#76 - Extinguishment of Debt – an amendment of APB Opinion No. 26	<b>77</b>
<b>1</b>	#77 - Reporting by Transferors for Transfers of Receivables with Recourse	<b>77</b>
<b>1</b>	#78 - Classification of Obligations That Are Callable by the Creditor – an amendment of ARB No. 43, Chapter 3A	<b>77</b>
<b>1</b>	#79 - Elimination of Certain Disclosures for Business Combinations by Nonpublic Enterprises – an amendment of APB Opinion No. 16	<b>77</b>
<b>1</b>	#80 - Accounting for Futures Contracts	<b>78</b>
<b>1</b>	#81 - Disclosure of Postretirement Health Care and Life Insurance Benefits	<b>78</b>
<b>1</b>	#82 - Financial Reporting and Changing Prices: Elimination of Certain Disclosures – an amendment of FASB Statement No. 33	<b>78</b>
<b>1</b>	#83 - Designation of AICPA Guides and Statement of Position on Accounting by Brokers and Dealers in Securities, by Employee Benefit Plans, and by Banks as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32 and APB Opinion No. 30 and a rescission of FASB Interpretation No. 10	<b>78</b>
<b>1</b>	#84 - Induced Conversions of Convertible Debt – an amendment of APB Opinion No. 26	<b>78</b>
<b>1</b>	#85 - Yield Test for Determining Whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	<b>79</b>

# **GAAP MASTER LIST**

## **TABLE OF CONTENTS**

<b>1</b>	#86 Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed	<b>79</b>
<b>1</b>	#87 - Employers' Accounting for Pensions	<b>79</b>
<b>1</b>	#88 - Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits	<b>79</b>
<b>1</b>	#89 - Financial Reporting and Changing Prices	<b>79</b>
<b>1</b>	#90 - Regulated Enterprises – Accounting for Abandonments and Disallowances of Plant Costs – and amendment of FASB No. 71	<b>80</b>
<b>1</b>	#91 - Accounting for Nonrefundable Fees and Costs Associated with Originating or Acquiring Loans and Initial Direct Costs of Leases – an amendment of FASB Statements No. 13, 60, and 65 and a rescission of FASB Statement No. 17	<b>80</b>
<b>1</b>	#92 - Regulated Enterprises – Accounting for Phase-in Plans – an amendment of FASB Statement No. 71	<b>80</b>
<b>1</b>	#93 - Recognition of Depreciation by Not-for-Profit Organizations	<b>80</b>
<b>1</b>	#94 - Consolidation of all Majority-owned Subsidiaries – an amendment of ARB No. 51 with related amendments of APB Opinion No. 18 and ARB No. 43, Chapter 12	<b>81</b>
<b>1</b>	#95 - Statement of Cash Flows	<b>81</b>
<b>1</b>	#96 - Accounting for Income Taxes	<b>81</b>
<b>1</b>	#97 - Accounting and Reporting by Insurance Enterprises for Certain Long-Duration Contracts and for Realized Gains and Losses from the Sale of Investments	<b>81</b>
<b>1</b>	#98 - Accounting for Leases: Sale-Leaseback Transactions Involving Real Estate, Sales-Type Leases of Real Estate, Definition of the Lease Term, and Initial Direct Costs of Direct Financing Leases – an amendment of FASB Statements No. 13, 66, and 91 and a rescission of FASB Statement No. 26 and Technical Bulletin No. 79-11	<b>82</b>
<b>1</b>	#99 - Deferral of the Effective Date of Recognition of Depreciation by Not-for-Profit Organizations – an amendment of FASB Statement No. 93	<b>82</b>
<b>1</b>	#100 - Accounting for Income Taxes – Deferral of the Effective Date of FASB No. 96 – an amendment of FASB Statement No. 96	<b>82</b>
<b>1</b>	#101 - Regulated Enterprises – Accounting for the Discontinuation of Application of FASB Statement No. 71	<b>82</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>1</b>	#102 - Statement of Cash Flows – Exemption of Certain Enterprises and Classification of Cash Flows from Certain Securities Acquired for Resale – an amendment of FASB Statement No. 95	<b>82</b>
<b>5</b>	#103 - Accounting for Income Taxes – Deferral of the Effective Date of FASB Statement No. 96 – an amendment of FASB Statement No. 96	<b>109</b>
<b>5</b>	#104 - Statement of Cash Flows – Net Reporting of Certain Cash Receipts and Cash Payments and Classification of Cash Flows from Hedging Transactions – an amendment of FASB Statement No. 95	<b>109</b>
<b>5</b>	#105 - Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risk	<b>109</b>
<b>5</b>	#106 - Employers' Accounting for Postretirement Benefits Other Than Pensions	<b>109</b>
<b>5</b>	#107 - Disclosures about Fair Value of Financial Instruments	<b>110</b>
<b>5</b>	#108 - Accounting for Income Taxes – Deferral of the Effective Date of FASB Statement No. 96 – an amendment of FASB Statement No. 96	<b>110</b>
<b>5</b>	#109 - Accounting for Income Taxes	<b>110</b>
<b>5</b>	#110 - Reporting by Defined Benefit Pension Plans of Investment Contracts – an amendment of FASB Statement No. 35	<b>111</b>
<b>5</b>	#111 - Rescission of FASB Statement No. 32 and Technical Corrections	<b>111</b>
<b>5</b>	#112 - Employer's Accounting for Postemployment Benefits – an amendment of FASB Statements No. 5 and 43	<b>111</b>
<b>5</b>	#113 - Accounting and Reporting for Reinsurance of Short-Duration and Long-Duration Contracts	<b>112</b>
<b>5</b>	#114 - Accounting by Creditors for Impairment of a Loan – an amendment of FASB Statements No. 5 and 15	<b>112</b>
<b>5</b>	#115 - Accounting for Certain Investments in Debt and Equity Securities	<b>112</b>
<b>5</b>	#116 - Accounting for Contributions Received and Contributions Made	<b>112</b>
<b>5</b>	#117 - Financial Statements of Not-for-Profit Organizations	<b>113</b>
<b>5</b>	#118 - Accounting by Creditors for Impairment of a Loan – Income Recognition and Disclosures – an amendment of FASB Statement No. 114	<b>113</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>5</b>	#119 - Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments	<b>113</b>
<b>5</b>	#120 - Accounting and Reporting by Mutual Life Insurance Enterprises and by Insurance Enterprises for Certain Long-Duration Participating Contracts – an amendment of FASB Statements 60, 97 and 113 and Interpretation No. 40	<b>113</b>
<b>5</b>	#121 - Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of	<b>113</b>
<b>5</b>	#122 - Accounting for Mortgage Servicing Rights – an amendment of FASB Statement No. 65	<b>114</b>
<b>5</b>	#123 - Accounting for Stock-Based Compensation	<b>114</b>
<b>5</b>	#124 - Accounting for Certain Investments Held by Not-for-Profit Organizations	<b>114</b>
<b>5</b>	#125 - Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities	<b>114</b>
<b>5</b>	#126 - Exemption from Certain Required Disclosures about Financial Instruments for Certain Nonpublic Entities – an amendment to FASB Statement No. 107	<b>115</b>
<b>5</b>	#127 - Deferral of the Effective Date of Certain Provisions of FASB Statement No. 125 – an amendment to FASB Statement No. 125	<b>115</b>
<b>5</b>	#128 - Earnings per Share	<b>115</b>



**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>5</b>	#129 - Disclosure of Information about Capital Structure	<b>115</b>
<b>5</b>	#130 - Reporting Comprehensive Income	<b>115</b>
<b>5</b>	#131 - Disclosures about Segments of an Enterprise and Related Information	<b>116</b>
<b>5</b>	#132 - Employers' Disclosures about Pensions and Other Postretirement Benefits – an amendment of FASB Statements No. 87, 88, and 106	<b>116</b>
<b>5</b>	#133 - Accounting for Derivative Instruments and Hedging Activities	<b>116</b>
<b>5</b>	#134 - Accounting for Mortgage-Backed Securities Retained after the Securitization of Mortgage Loans Held for Sale by a Mortgage Banking Enterprise – an amendment of FASB Statement No. 65	<b>117</b>
<b>5</b>	#135 – Rescission of FASB Statement No. 75 and Technical Corrections	<b>117</b>
<b>5</b>	#136 – Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others	<b>117</b>
<b>5</b>	#137 – Accounting for Derivative Instruments and Hedging Activities – Deferral of the Effective Date of FASB Statement No. 133 – an amendment of FASB Statement No. 133	<b>117</b>
<b>5</b>	#138 – Accounting for Certain Derivative Instruments and Certain Hedging Activities – an amendment of FASB Statement No. 133	<b>118</b>
<b>5</b>	#139 – Rescission of FASB Statement No. 53 and amendments to FASB Statements No. 63, 89, and 121	<b>118</b>
<b>5</b>	#140 – Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities – a replacement of FASB Statement No. 125	<b>118</b>
<b>5</b>	#141 – Business Combinations	<b>119</b>
<b>5</b>	#142 – Goodwill and Other Intangible Assets	<b>119</b>
<b>5</b>	#143 – Accounting for Asset Retirement Obligations	<b>120</b>
<b>5</b>	#144 – Accounting for the Impairment or Disposal of Long-Lived Assets	<b>120</b>
<b>5</b>	#145 – Rescission of FASB Statements No. 4, 44, and 64, Amendment of FASB Statement No. 13, and Technical Corrections	<b>120</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>5</b>	#146 – Accounting for Costs Associated with Exit or Disposal Activities	<b>121</b>
<b>5</b>	#147 – Acquisitions of Certain Financial Institutions – an amendment of FASB Statements No. 72 and 144 and FASB Interpretation No. 9	<b>121</b>
<b>5</b>	#148 – Accounting for Stock-Based Compensation – Transition and Disclosure – an amendment of FASB Statement No. 123	<b>121</b>
<b>5</b>	#149 – Amendment of FASB Statement No. 33 on Derivative Instruments and Hedging Activities	<b>121</b>
<b>5</b>	#150 – Accounting for Certain Financial Instruments with Characteristics of Both Liability and Equity	<b>121</b>
<b>5</b>	#151 – Inventory Costs – an amendment of ARB No. 43, Chapter 4	<b>122</b>
<b>5</b>	#152 – Accounting for Real Estate Time-Sharing Transactions – an amendment of FASB Statements No. 66 and 67	<b>122</b>
<b>5</b>	#153 – Exchanges of Nonmonetary Assets – an amendment of APB Opinion No. 29	<b>122</b>
<b>5</b>	#154 – Accounting Changes and Error Corrections – a replacement of APB Opinion No. 20 and FASB Statement No. 3	<b>122</b>
<b>5</b>	#155 – Accounting for Certain Hybrid Financial Instruments - an amendment of FASB Statements No. 133 and 140	<b>123</b>
<b>5</b>	#156 – Accounting for Servicing of Financial Assets - an amendment of FASB Statement No. 140	<b>123</b>
<b>5</b>	#157 – Fair Value Measurements	<b>123</b>
<b>5</b>	#158 – Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – an amendment of FASB Statements No. 87, 88, 106, and 132(R)	<b>124</b>
<b>5</b>	#159 – The Fair Value Option for Financial Assets and Financial Liabilities – Including an amendment of FASB Statement No. 115	<b>124</b>
<b>5</b>	#160 - Noncontrolling Interests in Consolidated Financial Statements - an amendment of ARB No. 51	<b>124</b>
<b>5</b>	#161 - Disclosures about Derivative Instruments and Hedging Activities - an amendment of FASB Statement No. 133	<b>125</b>
<b>5</b>	#162 - The Hierarchy of Generally Accepted Accounting Principles	<b>125</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>Financial Accounting Standards Board Interpretations (FIN)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	#1 – Accounting Changes Related to the Cost of Inventory – an interpretation of APB Opinion No. 20	<b>83</b>
<b>1</b>	#2 – Imputing Interest on Debt Arrangements Made under the Federal Bankruptcy Act – an interpretation of APB Opinion No. 21	<b>83</b>
<b>1</b>	#3 – Accounting for the Cost of Pension Plans Subject to the Employee Retirement Income Security Act of 1974 - an interpretation of APB Opinion No. 8	<b>83</b>
<b>1</b>	#4 – Applicability of FASB Statement No. 2 to Business Combinations Accounted for by the Purchase Method – an interpretation of FASB No. 2	<b>83</b>
<b>1</b>	#5 – Applicability of FASB Statement No. 2 to Development Stage Enterprises – an interpretation of FASB No. 2	<b>83</b>
<b>1</b>	#6 – Applicability of FASB Statement No. 2 to Computer Software – an interpretation of FASB No. 2	<b>84</b>
<b>1</b>	#7 – Applying FASB Statement No. 7 in Financial Statements of Established Operating Enterprises – an interpretation of FASB No. 7	<b>84</b>
<b>1</b>	#8 – Classification of Short-Term Obligation Repaid Prior to Being Replaced by a Long-Term Security – an interpretation of FASB No. 6	<b>84</b>
<b>1</b>	#9 – Applying APB Opinions No. 16 and 17 When a Savings and Loan Association or a Similar Institution is Acquired in a Business Combination Accounted for by the Purchase Method – an interpretation of APB Opinions No. 16 and 17	<b>84</b>
<b>1</b>	#10 – Application of FASB Statement No. 12 to Personal Financial Statements – an interpretation of FASB No. 12	<b>84</b>
<b>1</b>	#11 – Changes in Market Value after the Balance Sheet Date – an interpretation of FASB Statement No. 12	<b>84</b>
<b>1</b>	#12 – Accounting for Previously Established Allowance Accounts – an interpretation of FASB Statement No. 12	<b>84</b>
<b>1</b>	#13 – Consolidation of a Parent and Its Subsidiaries Having Different Balance Sheet Dates – an interpretation of FASB Statement No. 12	<b>85</b>
<b>1</b>	#14 – Reasonable Estimation of the Amount of a Loss – an interpretation of FASB Statement No. 5	<b>85</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>1</b>	#15 – Translation of Unamortized Policy Acquisition Costs by a Stock Life Insurance Company – an interpretation of FASB Statement No. 8	<b>85</b>
<b>1</b>	#16 – Clarification of Definitions and Accounting for Marketable Equity Securities That Become Nonmarketable – an interpretation of FASB Statement No. 12	<b>85</b>
<b>1</b>	#17 – Applying the Lower of Cost or Market Rule in Translated Financial Statements – an interpretation of FASB Statement No. 8	<b>85</b>
<b>1</b>	#18 – Accounting for Income Taxes in Interim Periods – an interpretation of APB Opinion No. 28	<b>85</b>
<b>1</b>	#19 – Lessee Guarantee of the Residual Value of Leased Property – an interpretation of FASB Statement No. 13	<b>85</b>
<b>1</b>	#20 – Reporting Accounting Changes under AICPA Statements of Position – an interpretation of APB Opinion No. 20	<b>86</b>
<b>1</b>	#21 – Accounting for Leases in a Business Combination – an interpretation of FASB Statement No. 13	<b>86</b>
<b>1</b>	#22 – Applicability of Indefinite Reversal Criteria to Timing Differences – an interpretation of APB No. 11 and 23	<b>86</b>
<b>1</b>	#23 – Leases of Certain Property Owned by a Governmental Unit or Authority – an interpretation of FASB No. 13	<b>86</b>
<b>1</b>	#24 – Leases Involving Only Part of a Building – an interpretation of FASB Statement No. 13	<b>86</b>
<b>1</b>	#25 – Accounting for an Unused Investment Tax Credit – an interpretation of APB Opinions No. 2, 4, 11, and 16	<b>86</b>
<b>1</b>	#26 – Accounting for the Purchase of a Leased Asset by the Lessee during the Term of the Lease – an interpretation of FASB No. 13	<b>86</b>
<b>1</b>	#27 – Accounting for a Loss on a Sublease – an interpretation of FASB Statement No. 13 and APB Opinion No. 30	<b>86</b>
<b>1</b>	#28 – Accounting for Stock Appreciation Rights and Other Variable Stock Option or Award Plans – an interpretation of APB Opinions No. 15 and 25	<b>87</b>
<b>1</b>	#29 – Reporting Tax Benefits Realized on Disposition of Investments in Certain Subsidiaries and Other Investees – an interpretation of APB Opinions No. 23 and 24	<b>87</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>1</b>	#30 – Accounting for Involuntary Conversions of Nonmonetary Assets to Monetary Assets – an interpretation of APB Opinion No. 29	<b>87</b>
<b>1</b>	#31 – Treatment of Stock Compensation Plans in EPS Computations – an interpretation of APB Opinion No. 15 and a modification of FASB Interpretation No. 28	<b>87</b>
<b>1</b>	#32 – Application of Percentage Limitations in Recognizing Investment Tax Credit – an interpretation of APB Opinions No. 2, 4, and 11	<b>87</b>
<b>1</b>	#33 - Applying FASB No. 34 to Oil and Gas Producing Operations Accounted for by the Full Cost Method – an interpretation of FASB No. 34	<b>87</b>
<b>1</b>	#34 – Disclosure of Indirect Guarantees of Indebtedness of Others – an interpretation of FASB Statement No. 5	<b>87</b>
<b>1</b>	#35 – Criteria for Applying the Equity Method of Accounting for Investments in Common Stock – an interpretation of APB Opinion No. 18	<b>88</b>
<b>1</b>	#36 – Accounting for Exploratory Wells in Progress at the End of a Period – an interpretation of FASB No. 19	<b>88</b>
<b>1</b>	#37 – Accounting for Translation Adjustments upon Sale of Part of an Investment in a Foreign Entity – an interpretation of FASB Statement No. 52	<b>88</b>
<b>1</b>	#38 – Determining the Measurement Date for Stock Option, Purchase, and Award Plans Involving Junior Stock – an interpretation of APB Opinion No. 25	<b>88</b>
<b>5</b>	#39 – Offsetting of Amounts Related to Certain Contracts – an interpretation of APB No. 10 and FASB No. 105	<b>126</b>
<b>5</b>	#40 – Applicability of Generally Accepted Accounting Principles to Mutual Life Insurance and Other Enterprises – an interpretation of FASB Statements No. 12, 60, 97, and 113	<b>126</b>
<b>5</b>	#41 – Offsetting Amounts Related to Certain Repurchase and Reverse Repurchase Agreements – an interpretation of APB Opinion No. 10 and a modification of FASB Interpretation No. 39	<b>126</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>5</b>	#42 – Accounting for Transfers of Assets in Which a Not-for-Profit Organization is Granted Variance Power – an interpretation of FASB Statement No. 116	<b>126</b>
<b>5</b>	#43 – Real Estate Sales – an interpretation of FASB Statement No. 66	<b>127</b>
<b>5</b>	#44 – Accounting for Certain Transactions involving Stock Compensation – an interpretation of APB No. 25	<b>127</b>
<b>5</b>	#45 – Guarantor’s Acceptance and Disclosure Requirements for Guarantees, Including Indirect Guarantees of <u>Indebtedness of Others</u> – an interpretation of FASB Statements No. 5, 57 and 107 and rescission of FASB	<b>127</b>
<b>5</b>	#46 - Consolidation of Variable Interest Entities – an interpretation of ARB No. 51	<b>127</b>
<b>5</b>	#47 – Accounting for Conditional Asset Retirement Obligations – an interpretation of FASB Statement No. 143	<b>127</b>
<b>5</b>	#48 – Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109	<b>127</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>Financial Accounting Standards Board Concepts Statements (CON)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>5</b>	#1 – Objectives of Financial Reporting by Business Enterprises	<b>128</b>
<b>5</b>	#2 – Qualitative Characteristics of Accounting Information	<b>128</b>
<b>5</b>	#3 – Elements of Financial Statements of Business Enterprises	<b>128</b>
<b>5</b>	#4 – Objectives of Financial Reporting by Nonbusiness Organizations	<b>128</b>
<b>5</b>	#5 – Recognition and Measurement in Financial Statements of Business Enterprises	<b>128</b>
<b>5</b>	#6 – Elements of Financial Statements (a replacement of FASB Concepts Statement No. 3 – incorporating an amendment of FASB Concepts Statement No. 2)	<b>128</b>
<b>5</b>	#7 – Using Cash Flow Information and Present Value in Accounting Measures	<b>128</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>Financial Accounting Standards Board Technical Bulletins (FTB)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>5</b>	#79-1 – Purpose and Scope of FASB Technical Bulletins and Procedures for Issuance (Revised)	<b>129</b>
<b>5</b>	#79-2 – Computer Software Costs	<b>129</b>
<b>5</b>	#79-3 – Subjective Acceleration Clauses in Long-Term Debt Agreements	<b>129</b>
<b>5</b>	#79-4 – Segment Reporting of Puerto Rican Operations	<b>129</b>
<b>5</b>	#79-5 – Meaning of the Term “Customer” as It Applies to Health Care Facilities under FASB Statement No. 14	<b>129</b>
<b>5</b>	#79-6 – Valuation Allowances Following Debt Restructuring	<b>129</b>
<b>5</b>	#79-7 – Recoveries of a Previous Writedown under a Troubled Debt Restructuring Involving a Modification of Terms	<b>130</b>
<b>5</b>	#79-8 – Applicability of FASB Statement Nos. 21 and 33 to Certain Brokers and Dealers in Securities	<b>130</b>
<b>5</b>	#79-9 – Accounting in Interim Periods for Changes in Income Tax Rates	<b>130</b>
<b>5</b>	#79-10 – Fiscal Funding Clauses in Lease Agreements	<b>130</b>
<b>5</b>	#79-11 – Effect of a Penalty on the Term of a Lease	<b>130</b>
<b>5</b>	#79-12 – Interest Rate Used in Calculating the Present Value of Minimum Lease Payments	<b>130</b>
<b>5</b>	#79-13 – Applicability of FASB Statement No. 13 to Current Value Financial Statements	<b>130</b>
<b>5</b>	#79-14 – Upward Adjustment of Guaranteed Residual Value	<b>130</b>
<b>5</b>	#79-15 – Accounting for Loss on a Sublease Not Involving the Disposal of a Segment	<b>130</b>
<b>5</b>	#79-16 – Effect of a Change in Income Tax Rate on the Accounting for Leveraged Leases (Revised)	<b>130</b>
<b>5</b>	#79-17 – Reporting Cumulative Effect Adjustment from Retroactive Application of FASB Statement No. 13	<b>131</b>
<b>5</b>	#79-18 – Transition Requirement of Certain FASB Amendments and Interpretations of FASB Statement No. 13	<b>131</b>
<b>5</b>	#79-19 – Investor’s Accounting for Unrealized Losses on Marketable Securities Owned by an Equity Method Investee	<b>131</b>
<b>5</b>	#80-1 – Early Extinguishment of Debt through Exchange for Common or Preferred Stock	<b>131</b>
<b>5</b>	#80-2 – Classification of Debt Restructurings by Debtors and Creditors	<b>131</b>



## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>5</b>	#81-1 – Disclosure of Interest Rate Futures Contracts and Forward and Standby Contracts	<b>131</b>
<b>5</b>	#81-2 – Accounting for Unused Investment Tax Credits Acquired in a Business Combination Accounted for by the Purchase Method	<b>131</b>
<b>5</b>	#81-3 – Multiemployer Pension Plan Amendments Act of 1980	<b>131</b>
<b>5</b>	#81-4 – Classification as Monetary or Nonmonetary Items	<b>132</b>
<b>5</b>	#81-5 – Offsetting Interest Cost to be Capitalized with Interest Income	<b>132</b>
<b>5</b>	#81-6 – Applicability of Statement 15 to Debtors In Bankruptcy Situations	<b>132</b>
<b>5</b>	#82-1 – Disclosure of the Sale or Purchase of Tax Benefits Through Tax Leases	<b>132</b>
<b>5</b>	#82-2 – Accounting for the Conversion of Stock Options into Incentive Stock Options as a Result of the Economic Recovery Tax Act of 1981	<b>132</b>
<b>5</b>	#83-1 – Accounting for the Reduction in the Tax Basis of an Asset Caused by the Investment Tax Credit	<b>132</b>
<b>5</b>	#84-1 – Accounting for Stock Issued to Acquire the Results of a Research and Development Arrangement	<b>132</b>
<b>5</b>	#84-2 – Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes Relating to Domestic International Sales Corporations	<b>132</b>
<b>5</b>	#84-3 – Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes of Stock Life Insurance Enterprises	<b>132</b>
<b>5</b>	#84-4 – In-Substance Defeasance of Debt	<b>133</b>
<b>5</b>	#85-1 – Accounting for the Receipt of Federal Home Loan Mortgage Corporation Participating Preferred Stock	<b>133</b>
<b>5</b>	#85-2 – Accounting for Collateralized Mortgage Obligations (CMOs)	<b>133</b>
<b>5</b>	#85-3 – Accounting for Operating Leases with Scheduled Rent Increases	<b>133</b>
<b>5</b>	#85-4 – Accounting for Purchases of Life Insurance	<b>133</b>
<b>5</b>	#85-5 – Issues Relating to Accounting for Business Combinations	<b>133</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>5</b>	#85-6 – Accounting for a Purchase of Treasury Shares at a Price Significantly in Excess of the Current Market Price of the Shares and the Income Statement Classification of Costs Incurred in Defending against a Takeover Attempt	<b>134</b>
<b>5</b>	#86-1 – Accounting for Certain Effects of the Tax Reform Act of 1986	<b>134</b>
<b>5</b>	#86-2 – Accounting for an Interest in the Residual Value of a Leased Asset Acquired by a Third Party OR Retained by a Lessor That Sells the Related Minimum Rental Payments	<b>134</b>
<b>5</b>	#87-1 – Accounting for a Change in Method of Accounting for Certain Postretirement Benefits	<b>134</b>
<b>5</b>	#87-2 – Computation of a Loss on an Abandonment	<b>134</b>
<b>5</b>	#87-3 – Accounting for Mortgage Servicing Fees and Rights	<b>134</b>
<b>5</b>	#88-1 – Issues Relating to Accounting for Leases	<b>135</b>
<b>5</b>	#88-2 – Definition of a Right of Setoff	<b>135</b>
<b>5</b>	#90-1 – Accounting for Separately Priced Extended Warranty and Product Maintenance Contracts	<b>135</b>
<b>5</b>	#94-1 – Application of Statement 115 to Debt Securities Restructured in a Troubled Debt Restructuring	<b>135</b>
<b>5</b>	#97-1 – Accounting under Statement 123 for Certain Employees Stock Purchase Plans with a Look-Back Option	<b>135</b>
<b>5</b>	#01-1 – Effective Date for Certain Financial Institutions of Certain Provisions of Statement 140 Related to Isolation of Transferred Financial Assets	<b>135</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>Accounting Principles Board Opinions (APB)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	#1 – New Depreciation Guidelines and Rules	<b>89</b>
<b>1</b>	#2 – Accounting for the “Investment Credit”	<b>89</b>
<b>1</b>	#3 – The Statement of Source and Application of Funds	<b>89</b>
<b>1</b>	#4 – Accounting for the “Investment Credit”	<b>89</b>
<b>1</b>	#5 – Reporting of Leases in Financial Statements of Lessee	<b>89</b>
<b>1</b>	#6 – Status of Accounting Research Bulletins	<b>90</b>
<b>1</b>	#7 – Accounting for Leases in Financial Statements of Lessors	<b>90</b>
<b>1</b>	#8 – Accounting for the Cost of Pension Plans	<b>90</b>
<b>1</b>	#9 – Reporting the Results of Operations	<b>90</b>
<b>1</b>	#10 – Omnibus Opinion – 1966	<b>91</b>
<b>1</b>	#11 – Accounting for Income Taxes	<b>91</b>
<b>1</b>	#12 – Omnibus Opinion – 1967	<b>91</b>
<b>1</b>	#13 – Amending Paragraph 6 of APB Opinion No. 9, Application to Commercial Banks	<b>91</b>
<b>1</b>	#14 – Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants	<b>91</b>
<b>1</b>	#15 – Earnings per Share	<b>92</b>
<b>1</b>	#16 – Business Combinations	<b>92</b>
<b>1</b>	#17 – Intangible Assets	<b>92</b>
<b>1</b>	#18 – The Equity Method of Accounting for Investments in Common Stock	<b>93</b>
<b>1</b>	#19 – Reporting Changes in Financial Position	<b>93</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>1</b>	#20 – Accounting Changes	<b>93</b>
<b>1</b>	#21 – Interest on Receivables and Payables	<b>93</b>
<b>1</b>	#22 – Disclosure of Accounting Principles	<b>94</b>
<b>1</b>	#23 – Accounting for Income Taxes – Special Areas	<b>94</b>
<b>1</b>	#24 – Accounting for Income Taxes – Investments in Common Stock Accounted for by the Equity Method	<b>94</b>
<b>1</b>	#25 – Accounting for Stock Issued to Employees	<b>94</b>
<b>1</b>	#26 – Early Extinguishment of Debt	<b>94</b>
<b>1</b>	#27 – Accounting for Lease Transactions by Manufacturer of Dealer Lessors	<b>95</b>
<b>1</b>	#28 – Interim Financial Reporting	<b>95</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>Accounting Research Bulletins (ARB)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	#43 – Restatement and Revision of Accounting Research Bulletins	<b>96</b>
<b>1</b>	#44 – Declining-Balance Depreciation	<b>96</b>
<b>1</b>	#45 – Long-Term Construction-Type Contracts	<b>96</b>
<b>1</b>	#46 – Discontinuance of Dating Earned Surplus	<b>96</b>
<b>1</b>	#47 – Accounting for Costs of Pension Plans	<b>96</b>
<b>1</b>	#48 – Business Combinations	<b>97</b>
<b>1</b>	#49 – Earnings per Share	<b>97</b>
<b>1</b>	#50 – Contingencies	<b>97</b>
<b>1</b>	#51 – Consolidated Financial Statements	<b>97</b>

<b>Industry Audit Guide (ASLGU) and the Statements of Position (SOP) of the American Institute of Certified Public Accountants (AICPA) <i>Incorporated into GASBS 1</i></b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>1</b>	Audits of State and Local Governmental Units (1974)	<b>58</b>
<b>1</b>	#75-3 Accrual of Revenues and Expenditures by State and Local Governmental Units	<b>58</b>
<b>1</b>	#77-2 Accounting for Interfund Transfers of State and Local Governmental Units	<b>58</b>
<b>1</b>	#78-7 Financial Accounting and Reporting by Hospitals Operated by a Governmental Unit	<b>59</b>
<b>1</b>	#80-2 Accounting and Financial Reporting by Governmental Units	<b>59</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>AICPA Audit and Accounting Guides Specific to Government &amp; Cleared by GASB</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>2</b>	AICPA Industry Audit Guide: Audits of Colleges and Universities (as modified by GASB pronouncements)	<b>100</b>
<b>2</b>	AICPA Industry Audit Guide: Accounting Principles and Reporting Practices for Certain Nonprofit Organizations	<b>100</b>
<b>2</b>	AICPA Industry Audit Guide: Audits of State and Local Governmental Units	<b>100</b>
<b>2</b>	AICPA Industry Audit Guide: Health Care Organizations	<b>100</b>
<b>2</b>	AICPA Audit and Accounting Guide: Audits of State and Local Governments (GASB 34 Edition)	<b>100</b>

<b>AICPA Statements of Position Applicable to Government &amp; Cleared by GASB</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>2</b>	#98-2 – Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Governmental Entities That Include Fund Raising	<b>101</b>

## **GAAP MASTER LIST**

### **TABLE OF CONTENTS**

<b>AICPA Interpretations of Financial Accounting Standards Board Pronouncements (AIN)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>5</b>	AIN-ARB 43 – Compensation Involved in Stock Option and Stock Purchase Plans: Unofficial Accounting Interpretations of ARB No. 43, Chapter 13B	<b>136</b>
<b>5</b>	AIN-Key-Man-Life - Deferred Compensation Contracts: Unofficial Accounting Interpretations	<b>136</b>
<b>5</b>	AIN-ARB 51 – Consolidated Financial Statements: Accounting Interpretations of ARB No. 51	<b>136</b>
<b>5</b>	AIN-APB 4 – Accounting for the Investment Credit: Accounting Interpretations of APB No. 4	<b>136</b>
<b>5</b>	AIN-APB 7 – Accounting for Leases in Financial Statements of Lessors: Accounting Interpretations of APB No. 7	<b>136</b>
<b>5</b>	AIN-APB 8 – Accounting for the Cost of Pension Plans: Accounting Interpretations of APB No. 8	<b>136</b>
<b>5</b>	AIN-APB 9 – Reporting the Results of Operations: Unofficial Accounting Interpretations of APB No. 9	<b>137</b>
<b>5</b>	AIN-APB 11 – Accounting for Income Taxes: Accounting Interpretations of APB No. 11	<b>137</b>
<b>5</b>	AIN-APB 15 – Computing Earnings per Share: Accounting Interpretations of APB No. 15	<b>137</b>
<b>5</b>	AIN-APB 16 – Business Combinations: Accounting Interpretations of APB No. 16	<b>137</b>
<b>5</b>	AIN-APB 17 – Intangible Assets: Unofficial Accounting Interpretations of APB No. 17	<b>137</b>
<b>5</b>	AIN-APB 18 – The Equity Method of Accounting for Investments in Common Stock: Accounting Interpretations of APB No. 18	<b>137</b>
<b>5</b>	AIN-APB 19 – Reporting Changes in Financial Position: Accounting Interpretations of APB No. 19	<b>137</b>
<b>5</b>	AIN-APB 20 – Accounting Changes: Accounting Interpretations of APB No. 20	<b>138</b>
<b>5</b>	AIN-APB 21 – Interest on Receivables and Payables: Accounting Interpretations of APB No. 21	<b>138</b>
<b>5</b>	AIN-APB 22 – Disclosure of Accounting Policies: Accounting Interpretations of APB No. 22	<b>138</b>
<b>5</b>	AIN-APB 23 - Accounting for Income Taxes – Special Areas: Accounting Interpretations of APB No. 23	<b>138</b>
<b>5</b>	AIN-APB 25 – Accounting for Stock Issued to Employees: Accounting Interpretations of APB No. 25	<b>138</b>
<b>5</b>	AIN-APB 26 – Early Extinguishment of Debt: Accounting Interpretations of APB No. 26	<b>138</b>
<b>5</b>	AIN-APB 30 – Reporting Results of Operations: Accounting Interpretations of APB No. 30	<b>138</b>

**GAAP MASTER LIST**  
**TABLE OF CONTENTS**

<b>Government Finance Officers Association (GFOA)</b>		
<b>GAAP LEVEL</b>	<b>TITLE</b>	<b>PAGE</b>
<b>4</b>	Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	<b>106</b>
<b>4</b>	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Update Supplement	<b>106</b>
<b>4</b>	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model	<b>106</b>
<b>4</b>	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	<b>106</b>
<b>4</b>	2005 Edition - Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	<b>107</b>



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL I: STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBS):</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	Authoritative Status of NCGA Pronouncements and AICPA Industry Audit Guide	Establishes the authoritative status of the National Council on Governmental Accounting (NCGA) Statements and Interpretations and the guidance found in the Industry Audit Guide issued by the American Institute of Certified Public Accountants (AICPA). <ul style="list-style-type: none"> <li>• <b>Part superseded by GASBS 27</b></li> <li>• <b>Parts amended by GASBS 10, 14, 25, 27, 33, 34, 47 &amp; GASBC 1</b></li> </ul>	Jul-84	FY 1985
<b>2</b>	Financial Reporting of Deferred Compensation Plans Adopted Under the Provisions of IRS Code Section 457.	<b>Superseded by GASBS 32</b>	Jan-86	FY 1987
<b>3</b>	Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	Requires specific footnote disclosures about governmental entities' deposits with financial institutions. <ul style="list-style-type: none"> <li>• <b>Amends part of NCGAI 6</b></li> <li>• <b>Parts amended by GASBS 14 &amp; 31 and GASBI 3</b></li> <li>• <b>Parts amended by GASBS 34</b></li> <li>• <b>Parts amended and superseded by GASBS 40</b></li> </ul>	Apr-86	FY 1987
<b>4</b>	Applicability of FASB Statement No. 87, "Employers' Accounting for Pensions," to State and Local Governmental Employers	<ul style="list-style-type: none"> <li>• <b>Superseded NCGAS 1</b></li> <li>• <b>Parts amended by GASBS 5 &amp; 29</b></li> <li>• <b>Superseded by GASBS 27</b></li> </ul>	Sep-86	FY 1987

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>5</b>	Disclosure of Pension Information by Public Employee Retirement Systems and State and Local Governmental Employers	<ul style="list-style-type: none"> <li>• <b>Superseded parts of NCGAS 6</b></li> <li>• <b>Amended parts of NCGAS 1 &amp; 7, NCGAI 6, GASBS 4, and AICPA SOP 80-2</b></li> <li>• <b>Parts amended by GASBS 14, 24 &amp; 25</b></li> <li>• <b>Parts superseded by GASBS 25 &amp; 27</b></li> </ul>	Nov-86	FY 1988
<b>6</b>	Accounting & Financial Reporting for Special Assessments	<p>Establishes accounting and financial reporting for capital improvements and services financed by special assessments.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes AICPA SOP 75-3</b></li> <li>• <b>Amends NCGAI 6 and NCGAS 1, 2 &amp; 5</b></li> <li>• <b>Part superseded by GASBS 44</b></li> <li>• <b>Parts amended by GASBS 14, 33 &amp; 34</b></li> </ul>	Jan-87	FY 1988
<b>7</b>	Advance Refundings Resulting in Defeasance of Debt	<p>Provides guidance on accounting for advance refundings resulting in debt defeasance recorded in the GLTDAG.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1 and NCGAI 6 &amp; 9</b></li> <li>• <b>Parts amended by GASBS 14</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> </ul>	Mar-87	FY 1988
<b>8</b>	Applicability of FASB Statement No. 93, "Recognition of Depreciation by Not-for-Profit Organizations," to Certain State and Local Governmental Entities	<p>Provides that governmental colleges and universities and other entities whose private sector counterparts are considered not-for-profit organizations are not required to depreciate capital assets as a result of FASB 93.</p> <ul style="list-style-type: none"> <li>• <b>Part amended by GASBS 29</b></li> <li>• <b>Parts amended by GASBS 34</b></li> <li>• <b>Superseded by GASBS 35</b></li> </ul>	Jan-88	FY 1988

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>9</b>	Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	<p>This title is self-explanatory.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes parts of NCGAS 1</b></li> <li>• <b>Amends parts of NCGAS 7, NCGAI 2 &amp; 6, and AICPA SOP 80-2</b></li> <li>• <b>Part amended by GASBS 25 &amp; 31</b></li> <li>• <b>Parts amended and superseded by GASBS 34 and 35</b></li> </ul>	Sep-89	FY 1991
<b>10</b>	Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	<p>This statement addresses all risk financing elements, including public entity risk pools.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes NCGAI 11</b></li> <li>• <b>Supersedes parts of NCGAS 4</b></li> <li>• <b>Amends parts of GASBS 1, NCGAS 1 &amp; 4, NCGAI 6, and AICPA SOP 80-2</b></li> <li>• <b>Parts amended by GASBI 4 &amp; 6 and GASBS 14, 17, 19, 30, 31, 45 &amp; 47</b></li> <li>• <b>Parts superseded by GASBS 17, 30 &amp; 31</b></li> <li>• <b>Parts amended by GASBS 34</b></li> <li>• <b>Part will be amended by GASBS 49 [Effective FY 2009]</b></li> </ul>	Nov-89	<p>Public entity risk pools – FY 1991</p> <p>Non-pools – FY 1995</p>
<b>11</b>	Measurement Focus and Basis of Accounting – Governmental Fund Operating Statements	<p>This Statement established the measurement focus and basis of accounting; however, <b>it was never implemented.</b></p> <ul style="list-style-type: none"> <li>• <b>Parts amended by GASBS 14</b></li> <li>• <b>Parts superseded by GASBS 15, 16, 17, 31, 33 &amp; 35</b></li> <li>• <b>Parts superseded by GASBS 34</b></li> </ul>	May-90	This statement has not been implemented to date.

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>12</b>	Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers	Provides guidance for all state and local governmental employers who provide post-employment benefits, other than pension benefits.  <ul style="list-style-type: none"> <li>• <b>Amends part of NCGAI 6</b></li> <li>• <b>Parts superseded by GASBS 27 &amp; 45</b></li> <li>• <b>Parts amended by GASBS 14</b></li> <li>• <b>Parts amended by GASBS 34</b></li> </ul>	May-90	FY 1991
<b>13</b>	Accounting for Operating Leases with Scheduled Rent Increases	Provides guidance for operating leases with scheduled rent increases for ALL fund types.  <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1 &amp; 5 and NCGAI 6</b></li> <li>• <b>Part amended by GASBS 17</b></li> <li>• <b>Parts amended by GASBS 34</b></li> </ul>	May-90	FY 1991
<b>14</b>	The Financial Reporting Entity	Establishes new criteria for determining which entities comprise the financial reporting entities.  <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1, 5 &amp; 6, NCGAI 2, 6, 9 &amp; 10, AICPA SOP 80-2, and GASBS 1, 2, 3, 5, 6, 7, 10 &amp; 12</b></li> <li>• <b>Supersedes NCGAS 3 &amp; 7 and NCGAI 7 and part of SOP 80-2</b></li> <li>• <b>Parts amended by GASBS 31, 37, 39 &amp; 43 and GASBI 4</b></li> <li>• <b>Parts amended and superseded by GASBS 34 &amp; 35</b></li> </ul>	Jun-91	FY 1994

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>15</b>	Governmental College and University Accounting and Financial Reporting Models	<p>This requires that colleges and universities either follow this reporting model or the AICPA College Guide model.</p> <ul style="list-style-type: none"> <li>• <b>Part amended by GASBS 19</b></li> <li>• <b>Superseded by GASBS 35</b></li> </ul>	Oct-91	FY 1993
<b>16</b>	Accounting for Compensated Absences	<p>Establishes standardized reporting requirements for all absences for which employees will be paid. This statement is effective for all funds.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes parts of NCGAS 4 and GASBS 11</b></li> <li>• <b>Parts amended by GASBS 34, 35 &amp; 45 and GASBI 6</b></li> <li>• <b>Parts superseded by GASBS 34 and 35</b></li> </ul>	Nov-92	FY 1994
<b>17</b>	Measurement Focus and Basis of Accounting – Governmental Fund Operating Statements: Amendment of the Effective Dates of GASB Statement No. 11 and Related Statements – an amendment of GASB Statements No. 10, 11, and 13	<p>As a result of this statement, GASBS 11 has never been implemented.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes parts of GASBS 10 &amp; 11</b></li> <li>• <b>Amends parts of NCGAI 6, NCGAS 4 and GASBS 10 &amp; 13</b></li> <li>• <b>Part amended by GASBI 6</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> </ul>	Jun-93	FY 1993
<b>18</b>	Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs	<p>Establishes reporting requirements for governmental entities that are not required by laws or regulations to implement EPA requirements. This statement should provide comparable reporting for all entities in a manner consistent with EPA rulings.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of NCGAI 6</b></li> <li>• <b>Parts amended by GASBS 34 &amp; 35 and GASBI 6</b></li> <li>• <b>Parts superseded by GASBS 35</b></li> </ul>	Aug-93	FY 1994

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>19</b>	Governmental College and University Omnibus Statement – an amendment of GASB Statements No. 10 and 15	Requires colleges and universities following the AICPA College Guide model to report Pell grants in a restricted <ul style="list-style-type: none"> <li>• <b>Amends GASBS 10 &amp; 15</b></li> <li>• <b>Superseded by GASBS 35</b></li> </ul>	Sep-93	FY 1994 – Pell grants FY 1995 – Risk financing activities
<b>20</b>	Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting	Provides interim guidance on business-type accounting and reporting for entities using proprietary funds. <b>Requires</b> proprietary activities to use all Statements and Interpretations issued by the FASB, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, in addition to all GASB pronouncements. <b>Allows</b> proprietary activities to use all of the above publications issued after November 30, 1989. In all instances, these pronouncements are only applicable if they do not conflict with GASB guidance. <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1</b></li> <li>• <b>Part amended by GASBS 29</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> </ul>	Sep-93	FY 1995

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>21</b>	Accounting for Escheat Property	Establishes standards for the fund type and accounting for liabilities and interfund transactions for escheat property. <ul style="list-style-type: none"> <li>• <b>Supersedes part of NCGAI 9</b></li> <li>• <b>Amends part of SOP 77-2</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> <li>• <b>Parts amended and superseded by GASBS 37</b></li> </ul>	Oct-93	FY 1995
<b>22</b>	Accounting for Taxpayer-Assessed Tax Revenues in Governmental Funds	Requires recognition of taxpayer-assessed taxes in governmental funds when they become both measurable and available. <ul style="list-style-type: none"> <li>• <b>Amends part of NCGAS 1 and AICPA Audit Guide &amp; SOP 75-3</b></li> <li>• <b>Superseded by GASBS 33</b></li> </ul>	Dec-93	FY 1995
<b>23</b>	Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities	Establishes standards for accounting and reporting current and advance refundings that result in defeasance of debt reported by proprietary activities. <ul style="list-style-type: none"> <li>• <b>Amends part of NCGAI 6</b></li> <li>• <b>Supersedes parts of NCGAI 9</b></li> <li>• <b>Parts amended by GASBS 34 and 35</b></li> <li>• <b>Parts superseded by GASBS 35</b></li> </ul>	Dec-93	FY 1995

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>24</b>	Accounting and Financial Reporting for Certain Grants and Other Financial Assistance	<p>Establishes accounting and financial reporting standards for pass-through grants, food stamps, and on-behalf payments for fringe benefits and salaries.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 2 &amp; 6, NCGAI 6, and GASBS 5</b></li> <li>• <b>Parts amended by GASBS 34 and 35</b></li> <li>• <b>Parts superseded by GASBS 33 and 34</b></li> </ul>	Jun-94	FY 1996
<b>25</b>	Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans	<p>Establishes standards for defined benefit pension plans and related notes to the financial statements of state and local governmental entities. These standards apply for pension trust funds included in the financial reports of plan sponsors or employers and stand-alone financial reports of pension plans or public employee retirement systems that administer them.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1 and GASBS 1, 5 &amp; 9</b></li> <li>• <b>Supersedes parts of NCGAS 6 and GASBS 5</b></li> <li>• <b>Part amended by GASBS 31</b></li> <li>• <b>Parts amended by GASBS 34, 43, 47 &amp; 50</b></li> <li>• <b>Parts superseded by GASBS 34, 40, 43 &amp; 50</b></li> </ul>	Nov-94	FY 1997
<b>26</b>	Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans	<p>Provides interim standards for postemployment healthcare plans that are administered by state and local governmental defined pension plans.</p> <ul style="list-style-type: none"> <li>• <b>Superseded by GASBS 43</b></li> <li>• <b>Parts amended by GASBS 34 and 47</b></li> </ul>	Nov-94	FY 1997



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

27	Accounting for Pensions by State and Local Governmental Employers	<p>Establishes standards for the measurement, recognition, and display of pension expenditures/expenses and related liabilities, assets, note disclosures, and required supplementary information.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1, NCGAI 6 &amp; 8 and GASBS 1</b></li> <li>• <b>Supersedes parts of NCGAS 1 &amp; 6, NCGAI 8, and GASBS 1. 4. 5 &amp; 12</b></li> <li>• <b>Parts amended by GASBS 34, 35, 43, 45, 47 &amp; 50</b></li> <li>• <b>Parts superseded by GASBS 35, 43 &amp; 45</b></li> </ul>	Nov-94	FY 1998
28	Accounting and Financial Reporting for Securities Lending Transactions	<p>Establishes standards for securities lending transactions. These transactions allow governmental entities to transfer their securities to a broker-dealer or other entity for collateral and simultaneously agree to return the collateral for the same securities at some point in the future.</p> <ul style="list-style-type: none"> <li>• <b>Parts amended by GASBS 31</b></li> <li>• <b>Parts amended by GASBS 34</b></li> <li>• <b>Part superseded by GASBS 40</b></li> </ul>	May-95	FY 1997

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>29</b>	The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities	Provides interim guidance to governmental entities that have previously applied not-for-profit accounting and financial reporting principles issued by the AICPA. It also states that proprietary activities that apply FASB Statements and Interpretations issued after November 30, 1989, should only use those developed for business enterprises. They should not apply FASB 116 or 117.  <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 4, 8 &amp; 20</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> </ul>	Aug-95	FY 1996
<b>30</b>	Risk Financing Omnibus – an amendment of GASB Statement No. 10	Modifies the method for calculating a premium deficiency for public entity risk pools. This statement also requires the recordation of certain liabilities and additional note disclosure and required supplementary information.  <ul style="list-style-type: none"> <li>• <b>Amends and supersedes parts of GASBS 10</b></li> <li>• <b>Part amended by GASBS 44</b></li> </ul>	Feb-96	FY 1997
<b>31</b>	Accounting and Financial Reporting for Certain Investments and for External Investment Pools	Establishes fair value standards for all funds. It also establishes accounting and reporting standards for all investments held in external investment pools.  <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 2, 3, 9, 10, 25 &amp; 28</b></li> <li>• <b>Supersedes part of GASBS 11 (as noted above, GASBS 11 has not been implemented)</b></li> <li>• <b>Parts amended by GASBS 32 and 43</b></li> <li>• <b>Parts amended by GASBS 34 and 35</b></li> <li>• <b>Part will be amended by GASBS 52</b></li> </ul>	Mar-97	FY 1998

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>32</b>	Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans (a rescission of GASB Statement No. 2 and an amendment of GASB Statement No. 31)	<p>Establishes accounting and reporting standards for deferred compensation plans of governmental employers that meet the requirements of IRS Section 457.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of GASBS 31</b></li> <li>• <b>Supersedes GASBS 2</b></li> <li>• <b>Parts amended by GASBS 34</b></li> </ul>	Oct-97	FY 1998
<b>33</b>	Accounting and Financial Reporting for Nonexchange Transactions	<p>Establishes accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. In these transactions, a government gives (or receives) value without directly receiving (or giving) equal value in return.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes parts of SOP 75-3, NCGAS 2, NCGAI 3, and GASBS 11 (not implemented), 22 &amp; 24</b></li> <li>• <b>Amends parts of NCGAI 3 and GASBS 1 and 6</b></li> <li>• <b>Parts amended by GASBS 34 and 35</b></li> <li>• <b>Part superseded by GASBS 36</b></li> </ul>	Dec-98	FY 2001

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>34</b>	Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments	<p>Establishes new financial reporting standards for all state and local governments. It will require full accrual government-wide financial statements and modified accrual fund financial statements. Further, it will require governments to report infrastructure assets.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1, 4 &amp; 5, NCGAI 3, 6, 8, 9 &amp; 10, GASBS 1, 3, 6, 7, 8, 9, 10, 12, 13, 14, 16, 17, 18, 20, 21, 23, 24, 25, 26, 27, 28, 29, 31, 32 &amp; 33, GASBI 1, 2, 3 &amp; 4, and GASBTB 94-1</b></li> <li>• <b>Supersedes parts of NCGAS 1, 2, 4 &amp; 5, NCGAI 6 &amp; 10, GASBS 7, 9, 11, 14, 17, 20, 21, 24, 25 &amp; 29, and AICPA SOP 80-2</b></li> <li>• <b>Supersedes NCGAI 2 &amp; 5 and AICPA SOP 77-2 &amp; 78-7</b></li> <li>• <b>Parts amended by GASBS 35, 41, 42, 43 &amp; 48</b></li> <li>• <b>Parts superseded by GASBS 35</b></li> <li>• <b>Parts amended and superseded by GASBS 37</b></li> <li>• <b>Part amended by GASBS 46 &amp; 47</b></li> <li>• <b>Part will be amended by GASBS 51</b></li> </ul>	Jun-99	<p>FY 2002 (including prospective infrastructure reporting)</p> <p>FY 2006 (retrospective infrastructure reporting)</p>
-----------	---	---	--------	---

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>35</b>	Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities	Establishes accounting and financial reporting standards for public colleges and universities in accordance with the reporting guidelines outlined in GASBS 34.  <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 9, 14, 16, 18, 23, 24, 27, 31, &amp; 33</b></li> <li>• <b>Supersedes parts of GASBS 9, 11, 14, 16, 18, 23, 27 &amp; 34, and GASBI 4</b></li> <li>• <b>Supersedes GASBS 8, 15 &amp; 19 and GASBTB 92-1</b></li> </ul>	Nov-99	FY 2002
<b>36</b>	Recipient Reporting for Certain Shared Nonexchange Revenues (an amendment of GASB Statement No. 33)	Standardizes the accounting treatment for certain shared revenues.  <ul style="list-style-type: none"> <li>• <b>Supersedes part of GASBS 33</b></li> </ul>	Apr-00	FY 2001
<b>37</b>	Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus (an amendment of GASB Statements No. 21 and No. 34)	Provides clarification for MD&A requirements, modified approach, program revenue classifications and major fund criteria AND modifies interest capitalization requirements and segment information addressed in GASB 34.  <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 21 &amp; 34 and NCGAS 1</b></li> <li>• <b>Supersedes parts of GASBS 21 &amp; 34</b></li> </ul>	Jun-01	FY 2002
<b>38</b>	Certain Financial Statement Note Disclosures	Modifies, established, and rescinds certain financial statement note disclosure requirements  <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1 &amp; 5 and NCGAI 3 &amp; 6</b></li> <li>• <b>Rescinds part of NCGAS 1</b></li> </ul>	Jun-01	FY 2002 (paragraphs 6 through 11) FY 2003 (paragraphs 12 through 15)
<b>39</b>	Determining Whether Certain Organizations Are Component Units (an amendment of GASB Statement No. 14)	Provides additional guidance to determine whether certain organizations should be reported as component units  <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 14</b></li> </ul>	May-02	FY 2004

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>40</b>	Deposit and Investment Risk Disclosures (an amendment of GASB Statement No. 3)	Establishes and modifies guidance governing investment and deposit risks.  <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 3</b></li> <li>• <b>Supersedes parts of GASBS 3, 25, &amp; 28</b></li> <li>• <b>Supersedes GASBTB 87-1 and GASBTB 97-1</b></li> </ul>	Mar-03	FY 2005
<b>41</b>	Budgetary Comparison Schedules – Perspective Differences (an amendment of GASB Statement No. 34)	Clarifies the budgetary presentation requirements for governments with significant budgetary perspective differences.  <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 34</b></li> </ul>	May-03	FY 2003
<b>42</b>	Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries	Establishes guidance for accounting and reporting impairments of capital assets, including defining impairment. It also provides guidance on the reporting of all insurance recoveries.  <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 34</b></li> <li>• <b>Parts will be amended by GASBS 51</b></li> </ul>	Nov-03	FY 2006

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>43</b>	Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans	<p>Establishes standards for postemployment benefit plans and related notes to the financial statements of state and local governmental entities. These standards apply for OPEB trust funds included in the financial reports of plan sponsors or employers and stand-alone financial reports of OPEB plans or public employee retirement systems, or other third parties that administer them.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes part of GASBS 25 &amp; 27</b></li> <li>• <b>Supersedes GASBS 26</b></li> <li>• <b>Amends parts of NCGAI 6 and GASBS 14, 25, 27, 31 &amp; 34</b></li> <li>• <b>Parts amended by GASBS 47</b></li> </ul>	Apr-04	FY 2007
<b>44</b>	Economic Condition Reporting: The Statistical Section (an amendment of NCGA Statement 1)	<p>Standardizes the reporting requirements for statistical data included in Comprehensive Annual Financial Reports.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes parts of NCGAS 1 and GASBS 6</b></li> <li>• <b>Amends part of GASBS 30</b></li> </ul>	May-04	FY 2006

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>45</b>	Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions	<p>Establishes standards for the measurement, recognition, and display of OPEB expenditures/expenses and related liabilities, assets, note disclosures, and required supplementary information.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes parts of GASBS 12 and part of GASBS 27 and GASBI 6</b></li> <li>• <b>Amends parts of NCGAI 6, GASBS 10, 16, &amp; 27, and GASBI 6</b></li> <li>• <b>Parts amended by GASBS 47</b></li> </ul>	Jun-04	FY 2008
<b>46</b>	Net Assets Restricted by Enabling Legislation (an amendment of GASBS 34)	<p>Establishes and modifies requirements related to restrictions of net assets resulting from enabling legislation.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of GASBS 34</b></li> </ul>	Dec-04	FY 2006
<b>47</b>	Accounting for Termination Benefits	<p>Establishes accounting standards for termination benefits.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes accounting guidance in NCGAI 8, Certain Pension Matters, related to special termination benefits</b></li> <li>• <b>Amends part of NCGAI 6, GASBS 1, 10, 25 &amp; 34, and parts of GASBS 12, 26, 27, 43, &amp; 45, and GASBI 6</b></li> </ul>	Jun-05	<p>FY 2006 (Other Termination Benefits) FY 2008  (OPEB Termination Benefits)</p>



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>48</b>	Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues	Establishes criteria to ascertain whether proceeds from the sale or pledge of receivables or future revenues should be reported as revenue or as a liability. <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 34</b></li> <li>• <b>Supersedes parts of GASBTB 2004-1</b></li> </ul>	Sep-06	FY 2008
<b>49</b>	Accounting and Financial Reporting for Pollution Remediation Obligations	Establishes accounting and financial reporting standards for pollution (including contamination) remediation obligations. <ul style="list-style-type: none"> <li>• <b>Will amend part of NCGAS 4, NCGAI 6, and GASBS 10</b></li> <li>• <b>Will amend parts of NCGAS 1 and GASBI 6</b></li> </ul>	Nov-06	FY 2009
<b>50</b>	Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27	This Statement more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits (OPEB). <ul style="list-style-type: none"> <li>• <b>Amends parts of GASBS 25 &amp; 27</b></li> <li>• <b>Supersedes parts of GASBS 25</b></li> </ul>	May-07	FY 2008
<b>51</b>	Accounting and Financial Reporting for Intangible Assets	Establishes accounting and financial reporting requirements for intangible assets. <ul style="list-style-type: none"> <li>• <b>Will amend parts of GASBS 34 &amp; 42</b></li> </ul>	Jun-07	FY 2010
<b>52</b>	Land and Other Real Estate Held As Investments by Endowments	Establishes standards for the reporting of land and other real estate held as investments by endowments and requires endowments to report their land and other real estate investments at fair value. <ul style="list-style-type: none"> <li>• <b>Will amend part of GASBS 31</b></li> </ul>	Nov-07	FY 2009

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL I:</b>				
<b>INTERPRETATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBI):</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	Demand Bonds Issued by State and Local Governmental Entities – an interpretation of NCGA Statement 1 and NCGA Interpretation 9	Provides guidance regarding the appropriate reporting of demand bonds, including fund usage and liability <ul style="list-style-type: none"> <li>• <b>Amends parts of NCGAS 1 and NCGAI 6</b></li> <li>• <b>Parts amended by GASBS 34</b></li> </ul>	Dec-84	FY 1985 and FY 1986
<b>2</b>	Disclosure of Conduit Debt Obligations – an interpretation of NCGA Statement 1	Provides disclosure requirements for conduit debt. This is debt issued by governmental entities for specific third parties that are not part of the reporting entity. <ul style="list-style-type: none"> <li>• <b>Amends part of NCGAS 1</b></li> <li>• <b>Parts amended by GASBS 34</b></li> </ul>	Aug-95	FY 1997
<b>3</b>	Financial Reporting for Reverse Repurchase Agreements – an interpretation of GASB Statement No. 3	This title is self-explanatory. <ul style="list-style-type: none"> <li>• <b>Amends part of GASBS 3</b></li> <li>• <b>Parts amended by GASBS 34</b></li> </ul>	Jan-96	FY 1997
<b>4</b>	Accounting and Financial Reporting for Capitalization Contributions to Public Entity Risk Pools – an interpretation of GASB Statements No. 10 and 14	This interpretation applies to capitalization contributions made to and received by public entity risk pools whether or not there is a transfer or pooling of risk. <ul style="list-style-type: none"> <li>• <b>Amends part of GASBS 10 &amp; 14</b></li> <li>• <b>Parts superseded by GASBS 35</b></li> <li>• <b>Part amended by GASBS 34</b></li> </ul>	Feb-96	FY 1997
<b>5</b>	Property Tax Revenue Recognition in Governmental Funds – an interpretation of NCGAS 1 and an amendment to NCGAI 3	This interpretation modifies the definition of “available” as the term relates to property tax revenue recognition. <ul style="list-style-type: none"> <li>• <b>Amends NCGAI 3</b></li> </ul>	Nov-97	FY 2001

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>6</b>	Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements	<p>This interpretation clarifies the standards applicable to the modified accrual recognition of liabilities and the related expenditures.</p> <ul style="list-style-type: none"> <li>• <b>Clarifies parts of NCGAS 1, 4 &amp; 5, NCGAI 8, and GASBS 10. 16. 17 &amp; 18</b></li> <li>• <b>Part superseded by GASBS 45</b></li> <li>• <b>Parts amended by GASBS 45 &amp; 47</b></li> <li>• <b>Parts will be amended by GASBS 49 [Effective FY 2009]</b></li> </ul>	Mar-00	FY 2002
----------	---	--	--------	---------

## GAAP MASTER LIST

**NOTE:** This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.

<b>LEVEL I:</b>				
<b>NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING STATEMENTS (NCGAS) [Incorporated in GASBS 1]:</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
1	Governmental Accounting and Financial Reporting Principles	Establishes basic principles applicable to governmental accounting and reporting. <ul style="list-style-type: none"> <li>• <b>Parts superseded and amended by subsequent NCGA and GASB pronouncements.</b></li> </ul>	Mar-79	FY 1981
2	Grant, Entitlement, and Shared Revenue Accounting and Reporting by State and Local Governments	Clarifies the application of GAAP to grants, entitlements, and shared revenues received by state and local governments. It DOES NOT pertain to interfund transactions <ul style="list-style-type: none"> <li>• <b>Supersedes part of NCGAS 1</b></li> <li>• <b>Parts were amended by GASBS 6 &amp; 24</b></li> <li>• <b>Parts superseded by GASBS 33 &amp; 34</b></li> </ul>	Mar-79	FY 1981
3	Defining the Governmental Reporting Entity	<ul style="list-style-type: none"> <li>• <b>Supersedes part of NCGAS 1</b></li> <li>• <b>Superseded by GASBS 14</b></li> </ul>	Dec-81	FY 1983
4	Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences	Provides authoritative guidance on recording liabilities resulting from compensated absences, claims and judgments. <ul style="list-style-type: none"> <li>• <b>Supersedes part of the AICPA SOP 75-3</b></li> <li>• <b>Amends parts of NCGAS 1</b></li> <li>• <b>Superseded parts of NCGAS 1</b></li> <li>• <b>Parts superseded and amended by GASBS 10, 16, 17 &amp; 49</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> </ul>	Aug-82	FY 1983

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>5</b>	Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments	<p>Seeks to provide reporting conformity for leases held by governmental entities.</p> <ul style="list-style-type: none"> <li>• <b>Amends and supersedes part of NCGAS 1</b></li> <li>• <b>Amended by GASBS 6, 13 &amp; 14</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> <li>• <b>Parts amended by GASB 38</b></li> </ul>	Dec-82	FY 1984
<b>6</b>	Pension Accounting and Financial Reporting: Public Employee Retirement Systems and State and Local Government Employers	<ul style="list-style-type: none"> <li>• <b>Supersedes NCGAI 4.</b></li> <li>• <b>Amended and superseded by NCGAI 8 and GASBS 1, 5, 9, 14, 25 &amp; 27.</b></li> <li>• <b>Remaining parts superseded by GASBS 25 &amp; 27</b></li> </ul>	Jun-83	FY 1983
<b>7</b>	Financial Reporting for Component Units within the Governmental Reporting Entity	<ul style="list-style-type: none"> <li>• <b>Amends and supersedes parts of NCGAS 1 &amp; 3 and parts of NCGAI 6 &amp; 7</b></li> <li>• <b>Amended by GASBS 5 &amp; 9</b></li> <li>• <b>Superseded by GASBS 14</b></li> </ul>	Jan-84	FY 1985

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL I: NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING INTERPRETATIONS (NCGAI) [Incorporated in GASBS 1]</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	GAAFR and the AICPA Audit Guide	<b>Superseded by NCGAS 1</b>	Apr-76	FY 1976
<b>2</b>	Segment Information for Enterprise Funds	Provides clarification between the NCGAS 1 requirement for segment information in the GPFS for governmental entities and that required by FASB 14 for private entities. <ul style="list-style-type: none"><li>• <b>Amends and supersedes parts of NCGAS 1</b></li><li>• <b>Amended by GASBS 9 &amp; 14</b></li><li>• <b>Superseded by GASBS 34</b></li></ul>	Jun-80	FY 1981
<b>3</b>	Revenue Recognition – Property Taxes	Seeks to create conformity in tax recognition and reporting in order to create comparable financial statements between governmental entities. <ul style="list-style-type: none"><li>• <b>Amends and supersedes parts of NCGAS 1</b></li><li>• <b>Parts amended by GASBI 5 and GASBS 33, 34 &amp; 38</b></li><li>• <b>Parts superseded by GASBS 33</b></li></ul>	Jun-81	FY 1983
<b>4</b>	Accounting and Financial Reporting for Public Employee Retirement Systems and Pension Trust Funds	<ul style="list-style-type: none"><li>• <b>Superseded by NCGAS 6</b></li><li>• <b>Repealed by NCGAI 8</b></li></ul>	Dec-81	N/A
<b>5</b>	Authoritative Status of Governmental Accounting, Auditing, and Financial Reporting (1968)	Provided authoritative guidance to the 1968 GAAFR. <ul style="list-style-type: none"><li>• <b>Superseded by GASBS 34</b></li></ul>	Mar-82	FY 1982

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>6</b>	Notes to the Financial Statements Disclosure	<p>Recognizes that the notes are an integral part of the financial statements and provides guidance concerning necessary information to be included.</p> <ul style="list-style-type: none"> <li>• <b>Amends NCGAS 1</b></li> <li>• <b>Amended by subsequent NCGA and GASB pronouncements</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> <li>• <b>Parts amended by GASBS 38, 43, 45 &amp; 47</b></li> <li>• <b>Parts will be amended by GASBS 49 [Effective FY 2009]</b></li> </ul>	May-82	FY 1984
<b>7</b>	Clarification as to the Application of the Criteria in NCGA Statement 3, "Defining the Governmental Reporting Entity"	<ul style="list-style-type: none"> <li>• <b>Amends and interprets NCGAS 3</b></li> <li>• <b>Superseded by GASBS 14</b></li> </ul>	Sep-83	FY 1984
<b>8</b>	Certain Pension Matters	<p>The only applicable portion of this interpretation serves to extend the effective date of NCGAS 6.</p> <ul style="list-style-type: none"> <li>• <b>Amends NCGAS 1 &amp; 6 and NCGAI 6</b></li> <li>• <b>Repeals NCGAI 4</b></li> <li>• <b>Indefinitely extends the effective date of NCGAS 6</b></li> <li>• <b>Parts were superseded and amended by GASBS 27 &amp; 47</b></li> <li>• <b>Parts amended by GASBS 34</b></li> </ul>	Nov-83	FY 1985

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>9</b>	Certain Fund Classifications and Balance Sheet Accounts	Provides guidance regarding unemployment benefits and anticipation notes. Also indicates that there is only 1 General Fund for each reporting entity. <ul style="list-style-type: none"> <li>• <b>Amends NCGAS 1 and NCGAI 6</b></li> <li>• <b>Parts amended by GASBS 7 &amp; 14</b></li> <li>• <b>Parts superseded by GASBS 21 &amp; 23</b></li> <li>• <b>Parts amended by GASBS 34</b></li> </ul>	Apr-84	FY 1985
<b>10</b>	State and Local Government Budgetary Reporting	Provides details to ensure comprehensive reporting of the governmental budgeting and financial relationships. <ul style="list-style-type: none"> <li>• <b>Amends NCGAI 6 and interprets NCGAS 1</b></li> <li>• <b>Parts amended by GASBS 14</b></li> <li>• <b>Parts amended and superseded by GASBS 34</b></li> </ul>	Apr-84	FY 1985
<b>11</b>	Claim and Judgment Transactions for Governmental Funds	<ul style="list-style-type: none"> <li>• <b>Amends NCGAS 4</b></li> <li>• <b>Superseded by GASBS 10</b></li> </ul>	Apr-84	FY 1984



## GAAP MASTER LIST

**NOTE:** This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.

<b>LEVEL I:</b>				
<b>NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING CONCEPTS (NCGAC) [Incorporated in GASBS 1]</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	Objectives of Accounting and Financial Reporting for Governmental Units	<ul style="list-style-type: none"> <li><b>Superseded by GASB Concepts Statement 1</b></li> </ul>	1982	N/A

## GAAP MASTER LIST

**NOTE:** This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.

<b>LEVEL I: INDUSTRY AUDIT GUIDE (ASLGU) AND THE STATEMENTS OF POSITION (SOP) OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA) [Incorporated in GASBS 1]</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
	Audits of State and Local Governmental Units (1974)	Provided a method to ensure consistency in reporting and auditing. <ul style="list-style-type: none"> <li>• <b>Amended and incorporated into NCGAS 1 and various GASB statements</b></li> </ul>	1973	FY 1975
<b>75-3</b>	Accrual of Revenues and Expenditures by State and Local Governmental Units	The title is self-explanatory. <ul style="list-style-type: none"> <li>• <b>Amended and incorporated into NCGAS 1</b></li> <li>• <b>Parts amended by GASBS 22</b></li> <li>• <b>Parts superseded by NCGAS 4 and GASBS 6</b></li> <li>• <b>Superseded by the AICPA Industry &amp; Accounting Guide, <i>Audits of State and Local Governmental Units</i></b></li> </ul>	1975	N/A
<b>77-2</b>	Accounting for Interfund Transfers of State and Local Governmental Units	The title is self-explanatory. <ul style="list-style-type: none"> <li>• <b>Incorporated into NCGAS 1</b></li> <li>• <b>Parts amended by GASBS 10 &amp; 21</b></li> <li>• <b>Superseded by the AICPA Industry &amp; Accounting Guide, <i>Audits of State and Local Governmental Units</i></b></li> <li>• <b>Superseded by GASBS 34</b></li> </ul>	1977	N/A

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>78-7</b>	Financial Accounting and Reporting by Hospitals Operated by a Governmental Unit	<p>The title is self-explanatory.</p> <ul style="list-style-type: none"> <li>• <b>Amended by GASBS 2 through 7, 9, 10, 12 through 14, 16, 18, 20, 21 &amp; 23 and GASBI 1</b></li> <li>• <b>Superseded by the AICPA Industry &amp; Accounting Guide, <i>Audits of State and Local Governmental Units</i></b></li> <li>• <b>Superseded by GASBS 34</b></li> </ul>	1976	FY 1980
<b>80-2</b>	Accounting and Financial Reporting by Governmental Units	<p>Primarily provides audit guidance; however, it was <b>continued in force by GASBS 1.</b></p> <ul style="list-style-type: none"> <li>• <b>Parts amended by GASBS 9, 10 &amp; 14</b></li> <li>• <b>Parts superseded by GASBS 14</b></li> <li>• <b>Superseded by the AICPA Industry &amp; Accounting Guide, <i>Audits of State and Local Governmental Units</i></b></li> </ul>	1980	FY 1981

## GAAP MASTER LIST

**NOTE:** This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.

<b>LEVEL I:</b>				
<b>FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) – ISSUED PRIOR TO 11/30/89:</b>		<b>REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20</b>		
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	Disclosure of Foreign Currency Translation Information	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 8 &amp; 52</b></li> </ul>	Dec-73	FY 1974
<b>2</b>	Accounting for Research and Development Costs	<p>Requires entities to expense Research &amp; Development costs when incurred and disclose amounts in the financial statements.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of APB 17 &amp; 22</b></li> <li>• <b>Part amended by FASB 86 &amp; 142</b></li> <li>• <b>Part superseded by FASB 71</b></li> </ul>	Oct-74	FY 1976
<b>3</b>	Reporting Accounting Changes in Interim Financial Statements – an amendment of APB Opinion No. 28	<p>Addresses the proper reporting for “cumulative effect of accounting changes” and changes in LIFO valuations in interim financial statements.</p> <ul style="list-style-type: none"> <li>• <b>Amends and supersedes part of APB 28</b></li> <li>• <b>Part amended by FASB 135</b></li> <li>• <b>Superseded by FASB 154</b></li> </ul>	Dec-74	FY 1975

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>4</b>	Reporting Gains and Losses from Extinguishment of Debt – an amendment of APB Opinion No. 30	Specifies that certain gains and losses incurred in the current year shall be aggregated and classified as extraordinary items, if material. <ul style="list-style-type: none"> <li>• <b>Amends part of APB 26 &amp; 30</b></li> <li>• <b>Parts amended by FASB 64</b></li> <li>• <b>Parts superseded by FASB 71</b></li> <li>• <b>Superseded by FASB 145</b></li> </ul>	Mar-75	FY 1975
<b>5</b>	Accounting for Contingencies  <b>APPLICABLE TO ALL GOVERNMENTAL FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES (INCORPORATED INTO NCGAS 1)</b>	Defines the proper financial statement classification of short-term obligations. <ul style="list-style-type: none"> <li>• <b>Supersedes part of ARB 43</b></li> <li>• <b>Supersedes ARB 50</b></li> <li>• <b>Parts amended by FASB 11, 60, 87, 111, 112, 113, 114, 123 &amp; 123(R) and FIN 48</b></li> <li>• <b>Parts superseded by FASB 11, 16 &amp; 71</b></li> </ul>	Mar-75	FY 1976
<b>6</b>	Classification of Short-term Obligations Expected to Be Refinanced – an amendment of ARB No. 43, Chapter 3A  <b>APPLICABLE TO ALL GOVERNMENTAL FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES (INCORPORATED INTO NCGAS 1)</b>	Defines short-term obligations and establishes reporting requirements to allow consistent financial reporting for these amounts. <ul style="list-style-type: none"> <li>• <b>Amends part of ARB 43</b></li> <li>• <b>Supersedes part of ARB 43</b></li> </ul>	May-75	FY 1976

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>7</b>	Accounting and Reporting by Development Stage Enterprises	Establishes guidelines to identify an enterprise in the development stage and applicable financial accounting and reporting requirements. <ul style="list-style-type: none"> <li>• <b>Supersedes FIN 5</b></li> <li>• <b>Part amended by FASB 71 &amp; 95</b></li> <li>• <b>Part superseded by FASB 95</b></li> </ul>	Jun-75	FY 1977
<b>8</b>	Accounting for the Translation of Foreign Currency Transactions and Foreign Currency Financial Statements	<ul style="list-style-type: none"> <li>• <b>Amends part of APB 22</b></li> <li>• <b>Amends part of ARB 43</b></li> <li>• <b>Supersedes FASB 1</b></li> <li>• <b>Supersedes part of ARB 43 and APB 6</b></li> <li>• <b>Parts amended by FASB 20</b></li> <li>• <b>Superseded by FASB 52</b></li> </ul>	Oct-75	FY 1977
<b>9</b>	Accounting for Income Taxes – Oil and Gas Producing Companies – an amendment of APB Opinions No. 11 and 23	<ul style="list-style-type: none"> <li>• <b>Amends part of APB 23</b></li> <li>• <b>Supersedes part of APB 11</b></li> <li>• <b>Superseded by FASB 19</b></li> </ul>	Oct-75	FY 1976
<b>10</b>	Extension of “Grandfather” Provisions for Business Combinations – an amendment of APB Opinion No. 16	Eliminates the five-year “grandfather provision.” <ul style="list-style-type: none"> <li>• <b>Amends part of APB 16</b></li> <li>• <b>Superseded by FASB 141</b></li> </ul>	Oct-75	FY 1976
<b>11</b>	Accounting for Contingencies: Transition Method – an amendment of FASB Statement No. 5	Title is self-explanatory. <ul style="list-style-type: none"> <li>• <b>Supersedes part of FASB 5</b></li> </ul>	Dec-75	FY 1976
<b>12</b>	Accounting for Certain Marketable Securities	<ul style="list-style-type: none"> <li>• <b>Part amended by FASB 96 &amp; 109</b></li> <li>• <b>Superseded by FASB 115</b></li> </ul>	Dec-75	FY 1976

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>13</b>	Accounting for Leases  <b>APPLICABLE TO ALL GOVERNMENTAL FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES (INCORPORATED INTO NCGAS 1)</b>	Establishes standards for accounting for leases for lessees and lessors. <ul style="list-style-type: none"> <li>• <b>Supersedes APB 5, 7, 27 &amp; 31</b></li> <li>• <b>Supersedes part of APB 18</b></li> <li>• <b>Parts amended by FASB 22, 23, 26, 27, 29, 34, 66, 77, 91, 96, 98, 109, 125, 145 &amp; 157</b></li> <li>• <b>Parts superseded by FASB 17, 23, 27, 28, 29, 71, 91, 98, 135, 140 &amp; 145</b></li> </ul>	Nov-76	FY 1978
<b>14</b>	Financial Reporting for Segments of a Business Enterprise	<ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 18, 21, 24, 95 &amp; 111</b></li> <li>• <b>Parts superseded by FASB 18 &amp; 30 and entire statement superseded by FASB 131</b></li> </ul>	Dec-76	FY 1978
<b>15</b>	Accounting by Debtors and Creditors for Troubled Debt Restructurings	Provides accounting and reporting standards for debt restructuring agreements where the creditor grants the debtor a concession due solely to the debtor's financial difficulties. <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 26</b></li> <li>• <b>Supersedes FIN 2</b></li> <li>• <b>Parts amended by FASB 111, 114, 121, 135, 141, 144, 145, 149 &amp; 157</b></li> <li>• <b>Parts superseded by FASB 71, 111, 114, 145 &amp; 157</b></li> </ul>	Jun-77	FY 1978

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>16</b>	Prior Period Adjustments	<p>Provides guidance for reporting accounting changes that are not specifically addressed in another FASB pronouncement.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 9 &amp; 30</b></li> <li>• <b>Supersedes parts of FASB 5 and APB 9 &amp; 20</b></li> <li>• <b>Parts amended by FASB 96, 109, 141 &amp; 154</b></li> <li>• <b>Parts superseded by FASB 71, 96, 109 &amp; 154</b></li> </ul>	Jun-77	FY 1979
<b>17</b>	Accounting for Leases: Initial Direct Costs – an amendment of FASB Statement No. 13	<ul style="list-style-type: none"> <li>• <b>Supersedes part of FASB 13</b></li> <li>• <b>Superseded by FASB 91</b></li> </ul>	Nov-77	FY 1978
<b>18</b>	Financial Reporting for Segments of a Business Enterprise: Interim Financial Statements – an amendment of FASB No. 14	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 14</b></li> <li>• <b>Supersedes part of FASB 14</b></li> <li>• <b>Superseded by FASB 131</b></li> </ul>	Nov-77	FY 1978
<b>19</b>	Financial Accounting and Reporting by Oil and Gas Producing Companies	<p>Establishes accounting and reporting standards for oil and gas producing activities of a business. These activities include acquisition of mineral interest, exploration, development and production of oil and gas.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes FASB 9</b></li> <li>• <b>Parts amended by FASB 25, 69, 96, 109, 121, 131, 143, 153, 154 &amp; 157</b></li> <li>• <b>Parts superseded by FASB 25, 69, 71, 131, 143, 144 &amp; 145</b></li> </ul>	Dec-77	FY 1979



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>20</b>	Accounting for Forward Exchange Contracts – an amendment of FASB Statement No. 8	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 8</b></li> <li>• <b>Superseded by FASB 52</b></li> </ul>	Dec-77	FY 1978
<b>21</b>	Suspension of the Reporting of Earnings per Share and Segment Information by Nonpublic Enterprises – an amendment of APB Opinion No. 15 and FASB Statement No. 14	<ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 14 and APB 15</b></li> <li>• <b>Parts amended by FASB 123 &amp; 128</b></li> <li>• <b>Part superseded by FASB 128, and entire statement superseded by FASB 131</b></li> </ul>	Apr-78	FY 1978
<b>22</b>	Changes in the Provisions of Lease Agreements Resulting from Refundings of Tax-Exempt Debt – an amendment of FASB Statement No. 13	<p>Provides a “reconciliation” between APB 26 and FASB 13 concerning lease accounting.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 13</b></li> <li>• <b>Part amended by FASB 76, 125 &amp; 140</b></li> <li>• <b>Parts amended by FASB 145</b></li> <li>• <b>Part superseded by FASB 71</b></li> </ul>	Jun-78	FY 1979
<b>23</b>	Inception of the Lease – an amendment of FASB Statement No. 13	<p>Provides that the “inception of the lease” is always the earlier of the commitment or the date of the lease agreement.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 13</b></li> <li>• <b>Supersedes part of FASB 13</b></li> </ul>	Aug-78	FY 1979

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>24</b>	Reporting Segment Information in Financial Statements That are Presented in Another Enterprise's Financial Report – an amendment to FASB Statement No. 14	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 14</b></li> <li>• <b>Parts amended by FASB 95</b></li> <li>• <b>Superseded by FASB 131</b></li> </ul>	Dec-78	FY 1978
<b>25</b>	Suspension of Certain Accounting Requirements for Oil and Gas Producing Companies – an amendment of FASB Statement No. 19	<p>Modifies some requirements outlined in FASB 19 and extends the implementation date to ensure consistency between the FASB and SEC.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 19</b></li> <li>• <b>Supersedes parts of FASB 19</b></li> <li>• <b>Part amended by FASB 69 &amp; 154</b></li> <li>• <b>Parts superseded by FASB 111 &amp; 154</b></li> </ul>	Feb-79	FY 1980
<b>26</b>	Profit Recognition on Sales-Type Leases of Real Estate – an amendment of FASB Statement No. 13	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 13</b></li> <li>• <b>Part amended by FASB 66</b></li> <li>• <b>Superseded by FASB 98</b></li> </ul>	Apr-79	FY 1980
<b>27</b>	Classification of Renewals or Extensions of Existing Sales-Type or Direct Financing Leases – an amendment of FASB Statement No. 13	<p>Provides conditions that require the lessor to classify leases as a renewal or an extension of a sales-type or direct financing lease.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 13</b></li> </ul>	May-79	FY 1980
<b>28</b>	Accounting for Sales with Leasebacks – an amendment of FASB Statement No. 13	<p>Provides lease situations that require the seller to recognize profit or loss.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes part of FASB 13</b></li> <li>• <b>Parts amended by FASB 66</b></li> </ul>	May-79	FY 1980

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>29</b>	Determining Contingent Rentals – an amendment of FASB Statement No. 13	Provides a standard definition of a contingent lease rental. <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 13</b></li> <li>• <b>Supersedes part of FASB 13</b></li> <li>• <b>Part amended by FASB 98</b></li> </ul>	Jun-79	FY 1980
<b>30</b>	Disclosure of Information about Major Customers – an amendment of FASB Statement No. 14	<ul style="list-style-type: none"> <li>• <b>Supersedes part of FASB 14</b></li> <li>• <b>Superseded by FASB 131</b></li> </ul>	Aug-79	FY 1981
<b>31</b>	Accounting for Tax Benefits Related to U.K. Tax Legislation Concerning Stock Relief	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 96 &amp; 109</b></li> </ul>	Sep-79	FY 1980
<b>32</b>	Specialized Accounting and Reporting Principles and Practices in AICPA Statements of Position and Guides on Accounting and Auditing Matters – an amendment of APB Opinion No. 20	<ul style="list-style-type: none"> <li>• <b>Supersedes part of APB 20</b></li> <li>• <b>Parts amended by FASB 45, 48, 49, 50, 51, 53, 56, 60, 63, 65, 66, 67, 76, 77 &amp; 83</b></li> <li>• <b>Superseded by FASB 111</b></li> </ul>	Sep-79	FY 1980
<b>33</b>	Financial Reporting and Changing Prices	<ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 39, 40, 41, 46, 54, 69, 70 &amp; 82</b></li> <li>• <b>Superseded by FASB 89</b></li> </ul>	Sep-79	FY 1980
<b>34</b>	Capitalization of Interest Cost	Establishes standards for capitalizing interest as part of certain assets' historical costs. <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 21</b></li> <li>• <b>Parts amended by FASB 42, 58, 62, 121 &amp; 144</b></li> <li>• <b>Part superseded by FASB 71</b></li> </ul>	Oct-79	FY 1981
<b>35</b>	Accounting and Reporting by Defined Benefit Pension Plans	This statement applies to both private and public sector retirement plans and establishes accounting and reporting requirements. <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 59, 75, 110, 135, 148 &amp;</b></li> <li>• <b>Part superseded by FASB 110</b></li> </ul>	Mar-80	Deferred indefinitely by FASB 75

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>36</b>	Disclosure of Pension Information – an amendment of APB Opinion No. 8	<ul style="list-style-type: none"> <li>• <b>Supersedes part of APB 8</b></li> <li>• <b>Superseded by FASB 87</b></li> </ul>	May-80	FY 1981
<b>37</b>	Balance Sheet Classification of Deferred Income Taxes – an amendment of APB Opinion No. 11	<p>Defines the basis for the classification of deferred income taxes on the balance sheet.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of APB 11</b></li> <li>• <b>Part amended by FASB 109</b></li> <li>• <b>Parts superseded by FASB 109</b></li> <li>• <b>Parts superseded by FASB 96 and reinstated by FASB 109</b></li> </ul>	Jul-80	FY 1981
<b>38</b>	Accounting for Preacquisition Contingencies of Purchased Enterprises – an amendment of APB Opinion No. 16	<p>Specifies how entities should account for contingencies of an acquired enterprise. This statement also addresses the appropriate accounting for subsequent changes in these contingencies.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of APB 16</b></li> <li>• <b>Parts amended by FASB 96 &amp; 109</b></li> <li>• <b>Part superseded by FASB 109</b></li> <li>• <b>Superseded by FASB 141</b></li> </ul>	Sep-80	FY 1981
<b>39</b>	Financial Reporting and Changing Prices: Specialized Assets – Mining and Oil and Gas – a supplement to FASB Statement No. 33	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 33</b></li> <li>• <b>Supersedes part of FASB 33</b></li> <li>• <b>Parts superseded by FASB 40, 41, &amp; 69, and entire statement superseded by FASB 89</b></li> </ul>	Oct-80	FY 1981

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>40</b>	Financial Reporting and Changing Prices: Specialized Assets – Timberlands and Growing Timber – a supplement to FASB Statement No. 33	<ul style="list-style-type: none"> <li>• <b>Supersedes parts of FASB 33 &amp; 39</b></li> <li>• <b>Part superseded by FASB 41, and entire statement superseded by FASB 89</b></li> </ul>	Nov-80	FY 1981
<b>41</b>	Financial Reporting and Changing Prices: Specialized Assets – Income-Producing Real Estate – a supplement to FASB Statement No. 33	<ul style="list-style-type: none"> <li>• <b>Supersedes parts of FASB 33, 39 &amp; 40</b></li> <li>• <b>Part amended by FASB 69</b></li> <li>• <b>Superseded by FASB 89</b></li> </ul>	Nov-80	FY 1981
<b>42</b>	Determining Materiality for Capitalization of Interest Cost – an amendment of FASB Statement No. 34	Clarifies when interest must be capitalized and that FASB 34 does not establish materiality levels.  <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 34</b></li> </ul>	Nov-80	FY 1981
<b>43</b>	Accounting for Compensated Absences	Requires accrual of employees' leave when certain conditions are met.  <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 112, 123 &amp; 144</b></li> <li>• <b>Parts superseded by FASB 71 &amp; 112</b></li> </ul>	Nov-80	FY 1982
<b>44</b>	Accounting for Intangible Assets of Motor Carriers – an amendment of Chapter 5 of ARB No. 43 and an Interpretation of APB Opinions 17 and 30	Establishes guidelines regarding the appropriate accounting for various motor carrier activities.  <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43</b></li> <li>• <b>Parts amended by FASB 96, 109, 141 &amp; 142</b></li> <li>• <b>Superseded by FASB 145</b></li> </ul>	Dec-80	FY 1981

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>45</b>	Accounting for Franchise Fee Revenue	Establishes accounting and reporting requirements for franchise fee revenue using AICPA guidance. <ul style="list-style-type: none"><li>• <b>Amends part of FASB 32</b></li><li>• <b>Part amended by FASB 141</b></li></ul>	Mar-81	FY 1982
<b>46</b>	Financial Reporting and Changing Prices: Motion Picture Films – a supplement to FASB Statement No. 33	<ul style="list-style-type: none"><li>• <b>Amends part of FASB 33</b></li><li>• <b>Superseded by FASB 89</b></li></ul>	Mar-81	FY 1981
<b>47</b>	Disclosure of Long-Term Obligations	Requires disclosure of commitments under unconditional purchase obligations. <ul style="list-style-type: none"><li>• <b>Part superseded by FASB 129</b></li></ul>	Mar-81	FY 1981
<b>48</b>	Revenue Recognition When Right of Return Exists	Establishes how sales should be reported when the buyer has the right to return the item. <ul style="list-style-type: none"><li>• <b>Amends part of FASB 32</b></li></ul>	Jun-81	FY 1982
<b>49</b>	Accounting for Product Financing Arrangements	Establishes criteria to determine when an arrangement to sell inventory qualifies as an in-substance financing arrangement. <ul style="list-style-type: none"><li>• <b>Amends part of FASB 32</b></li><li>• <b>Part superseded by FASB 71</b></li></ul>	Jun-81	FY 1981
<b>50</b>	Financial Reporting in the Record and Music Industry	Uses AICPA guidance to establish accounting and reporting standards for licensors and licensees in the record and music industry. <ul style="list-style-type: none"><li>• <b>Amends part of FASB 32</b></li></ul>	Nov-81	FY 1983

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>51</b>	Financial Reporting by Cable Television Companies	<p>Uses AICPA guidance to establish accounting and reporting standards for costs and revenue associated with construction and operation of cable television systems.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 32</b></li> <li>• <b>Parts amended by FASB 121, 131, 142 &amp; 144</b></li> <li>• <b>Part superseded by FASB 71</b></li> </ul>	Nov-81	FY 1983
<b>52</b>	<p>Foreign Currency Translation</p> <p><b>APPLICABLE TO NONEXPENDABLE TRUST FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES</b></p>	<p>Replaces FASB 8 and establishes standards that should provide information that is generally compatible with economic effects and allows financial statement reporting in the entity's functional currency.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43 and APB 22</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; APB 6</b></li> <li>• <b>Supersedes FASB 1, 8 &amp; 20 and FIN 15 &amp; 17</b></li> <li>• <b>Parts amended by FASB 94, 96, 109, 130, 133, 135, 141, 142 &amp; 154</b></li> <li>• <b>Parts superseded by FASB 133</b></li> </ul>	Dec-81	FY 1984
<b>53</b>	Financial Reporting by Producers and Distributors of Motion Picture Films	<p>Uses AICPA guidance to establish accounting and reporting standards for producers and distributors of motion pictures.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 32</b></li> <li>• <b>Superseded by FASB 139</b></li> </ul>	Dec-81	FY 1983
<b>54</b>	Financial Reporting and Changing Prices: Investment Companies – an amendment of FASB Statement No. 33	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 33</b></li> <li>• <b>Superseded by FASB 89</b></li> </ul>	Jan-82	FY 1980

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>55</b>	Determining whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	<ul style="list-style-type: none"> <li>• <b>Amends part of APB 15</b></li> <li>• <b>Superseded by FASB 111</b></li> </ul>	Feb-82	FY 1982
<b>56</b>	Designation of AICPA Guide and Statement of Position (SOP) 81-1 on Contractor Accounting and SOP 81-2 concerning Hospital-Related Organizations as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 32</b></li> <li>• <b>Superseded by FASB 111</b></li> </ul>	Feb-82	FY 1983
<b>57</b>	Related Party Disclosures	Establishes requirements for related party disclosures. <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 96, 109 &amp; 159</b></li> </ul>	Mar-82	FY 1982
<b>58</b>	Capitalization of Interest Cost in Financial Statements That Include Investments Accounted for by the Equity Method – an amendment of FASB Statement No. 34	Establishes accounting and reporting requirements for capitalizing interest in a consolidated business enterprise. <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 34, ARB 51, and APB 18 &amp; 20</b></li> </ul>	Apr-82	FY 1983
<b>59</b>	Deferral of the Effective Date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 35</b></li> <li>• <b>Superseded by FASB 75</b></li> </ul>	Apr-82	FY 1982



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>60</b>	Accounting and Reporting by Insurance Enterprises	<p>Uses AICPA guidance to establish accounting and reporting standards for certain insurance companies.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 5 &amp; 32, FIN 15 &amp; 22, and APB 11 &amp; 30</b></li> <li>• <b>Supersedes parts of APB 23</b></li> <li>• <b>Parts amended by FASB 97, 109, 114, 115, 120, 121, 124, 133, 135, 144 &amp; 149</b></li> <li>• <b>Parts superseded by FASB 91, 96, 97, 109, 113, 115, 120, 124 &amp; 145</b></li> </ul>	Jun-82	FY 1984
<b>61</b>	Accounting for Title Plant	<p>Uses AICPA guidance to establish accounting and reporting standards for title insurance companies.</p> <ul style="list-style-type: none"> <li>• <b>Part amended by FASB 121 &amp; 144</b></li> </ul>	Jun-82	FY 1984
<b>62</b>	Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants – an amendment of FASB Statement No. 34	<p>Establishes accounting and reporting requirements for capitalization of interest costs in certain situations.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 34</b></li> <li>• <b>Supersedes FTB 81-5</b></li> </ul>	Jun-82	FY 1983
<b>63</b>	Financial Reporting by Broadcasters	<p>Uses AICPA guidance to establish accounting and reporting standards for broadcasters.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 32</b></li> <li>• <b>Parts amended by FASB 139 &amp; 157</b></li> </ul>	Jun-82	FY 1984

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>64</b>	Extinguishments of Debt Made to Satisfy Sinking-Fund Requirements – an amendment of FASB Statement No. 4	Establishes the appropriate accounting and reporting for debt extinguishments related to sinking fund requirements.  <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 4</b></li> <li>• <b>Superseded by FASB 145</b></li> </ul>	Sep-82	FY 1983
<b>65</b>	Accounting for Certain Mortgage Banking Activities	Uses AICPA guidance to establish accounting and reporting standards for certain mortgage banking activities.  <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 32</b></li> <li>• <b>Parts amended by FASB 91, 115, 122, 124, 125, 133, 134, 140, 149, 152 &amp; 157</b></li> <li>• <b>Parts superseded by FASB 91, 122, 125, 133 &amp; 140</b></li> </ul>	Sep-82	FY 1983
<b>66</b>	Accounting for Sales of Real Estate	Uses AICPA guidance to establish accounting and reporting standards for recognizing profits or losses on real estate sales.  <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 26, 28 &amp; 32</b></li> <li>• <b>Parts amended by FASB 98, 135, 144 &amp; 152</b></li> <li>• <b>Parts superseded by FASB 98, 121 &amp; 144</b></li> </ul>	Oct-82	FY 1983
<b>67</b>	Accounting for Costs and Initial Rental Operations of Real Estate Projects	Uses AICPA guidance to establish accounting and reporting standards related to the costs of real estate projects.  <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 32</b></li> <li>• <b>Parts amended by FASB 111, 121, 144, 152, 154 &amp; 157</b></li> <li>• <b>Parts superseded by FASB 121, 144 &amp; 157</b></li> </ul>	Oct-82	FY 1984

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>68</b>	Research and Development Arrangements	Provides guidance on how to account for obligations under a research and development funding arrangement.  • <b>Part amended by FASB 142</b>	Oct-82	FY 1983
<b>69</b>	Disclosure about Oil and Gas Producing Activities – an amendment of FASB Statements 19, 25, 33, and 39	Establishes a comprehensive set of accounting and reporting standards for all oil and gas producing activities.  • <b>Supersedes parts of FASB 19, 33, &amp; 39</b> • <b>Amends parts of FASB 19 &amp; 41</b> • <b>Parts amended by FASB 95, 96, 109 &amp; 131</b> • <b>Parts superseded by FASB 89 &amp; 131</b>	Nov-82	FY 1984
<b>70</b>	Financial Reporting and Changing Prices: Foreign Currency Translation – an amendment of FASB Statement No. 33	• <b>Amends part of FASB 33</b> • <b>Supersedes part of FASB 33</b> • <b>Part superseded by FASB 82</b> • <b>Superseded by FASB 89</b>	Dec-82	FY 1983
<b>71</b>	Accounting for the Effects of Certain Types of Regulation	Provides guidance in preparing general-purpose financial statements for public utilities and other similarly regulated operations. • <b>Amends parts of ARB 51, APB 11, 20, 26 &amp; 29, and FASB 7</b> • <b>Supersedes parts of ARB 44, APB 1, 2, 6, 16, 17, 23 &amp; 24, FASB 2, 4, 5, 13, 15, 16, 19, 22, 34, 43, 49 &amp; 51, and FIN 18, 22 &amp; 25</b> • <b>Parts amended by FASB 90, 92, 96, 109, 121, 144 &amp; 154</b> • <b>Parts superseded by FASB 90, 92, 96, 109, 135, &amp; 142</b>	Dec-82	FY 1985

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>72</b>	Accounting for Certain Acquisitions of Banking or Thrift Institutions – an amendment of APB Opinion No. 17, an Interpretation of APB Opinions 16 and 17, and an amendment of FASB Interpretation No. 9	Establishes procedures regarding the appropriate amortization of goodwill.  <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 17 and FIN 9</b></li> <li>• <b>Parts amended by FASB 141, 142, &amp; 147</b></li> <li>• <b>Parts superseded by FASB 142 &amp; 147</b></li> </ul>	Feb-83	FY 1983
<b>73</b>	Reporting a Change in Accounting for Railroad Track Structures – an amendment of APB Opinion No. 20	Provides guidance regarding the appropriate reporting for the depreciation of railroad track structures.  <ul style="list-style-type: none"> <li>• <b>Amends part of APB 20</b></li> <li>• <b>Superseded by FASB 154</b></li> </ul>	Aug-83	FY 1984
<b>74</b>	Accounting for Special Termination Benefits Paid to Employees  <b>STILL APPLICABLE TO ALL GOVERNMENTAL FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES (INCORPORATED INTO NCGAS 1); AMENDED BY GASBS 27</b>	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 88</b></li> </ul>	Aug-83	FY 1984

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>75</b>	Deferral of the Effective date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	Defers indefinitely FASB 35's applicability to state and local governments. <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 35</b></li> <li>• <b>Supersedes FASB 59</b></li> <li>• <b>Superseded by FASB 135</b></li> </ul>	Nov-83	FY 1982
<b>76</b>	Extinguishment of Debt – an amendment of APB Opinion No. 26	<ul style="list-style-type: none"> <li>• <b>Amends parts of APB 26 and FASB 22 &amp; 32</b></li> <li>• <b>Supersedes part of APB 26</b></li> <li>• <b>Part amended by FASB 111</b></li> <li>• <b>Superseded by FASB 125 &amp; 140</b></li> </ul>	Nov-83	FY 1984
<b>77</b>	Reporting by Transferors for Transfers of Receivables with Recourse	<ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 13 &amp; 32</b></li> <li>• <b>Part amended by FASB 105</b></li> <li>• <b>Superseded by FASB 125 &amp; 140</b></li> </ul>	Dec-83	FY 1984
<b>78</b>	Classification of Obligations That Are Callable by the Creditor – an amendment of ARB No. 43, Chapter 3A	Addresses the proper classifications for obligations that are maturing within one year of the balance sheet date. <ul style="list-style-type: none"> <li>• <b>Amends part of ARB 43</b></li> </ul>	Dec-83	FY 1985
<b>79</b>	Elimination of Certain Disclosures for Business Combinations by Nonpublic Enterprises – an amendment of APB Opinion No. 16	Eliminates the requirement for nonpublic enterprises to disclose proforma information. <ul style="list-style-type: none"> <li>• <b>Amends part of APB 16</b></li> <li>• <b>Superseded by FAS 141</b></li> </ul>	Feb-84	FY 1985

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>80</b>	Accounting for Futures Contracts  <b>APPLICABLE TO NONEXPENDABLE TRUST FUNDS – NOT LIMITED TO PROPRIETARY ACTIVITIES</b>	Establishes accounting for exchanges-traded futures contracts (other than contracts for foreign currencies). • <b>Supersedes FTB 81-1</b> • <b>Parts amended by FASB 115 &amp; 130</b> • <b>Superseded by FASB 133</b>	Aug-84	FY 1985
<b>81</b>	Disclosure of Postretirement Health Care and Life Insurance Benefits	• <b>Superseded by FASB 106</b>	Nov-84	FY 1985
<b>82</b>	Financial Reporting and Changing Prices: Elimination of Certain Disclosures – an amendment of FASB Statement No. 33	• <b>Amends parts FASB 33</b> • <b>Supersedes parts of FASB 33 &amp; 70</b> • <b>Superseded by FASB 89</b>	Nov-84	FY 1985
<b>83</b>	Designation of AICPA Guides and Statement of Position on Accounting by Brokers and Dealers in Securities, by Employee Benefit Plans, and by Banks as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32 and APB Opinion No. 30 and a rescission of FASB Interpretation No. 10	• <b>Amends parts of APB 30 and FASB 32</b> • <b>Supersedes part of FASB 32</b> • <b>Supersedes FIN 10</b> • <b>Superseded by FASB 111</b>	Mar-85	FY 1985
<b>84</b>	Induced Conversions of Convertible Debt – an amendment of APB Opinion No. 26	Specifies the method of accounting for induced conversions of convertible debt to equity securities. • <b>Amends part of APB 26</b>	Mar-85	FY 1985

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>85</b>	Yield Test for Determining Whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	<ul style="list-style-type: none"> <li>• <b>Amends part of APB 15</b></li> <li>• <b>Supersedes parts of APB 15</b></li> <li>• <b>Superseded by FASB 128</b></li> </ul>	Mar-85	FY 1985
<b>86</b>	Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed	<p>Establishes accounting standards related to the costs of computer software to be sold, leased, or otherwise marketed.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 2 and FIN 6</b></li> <li>• <b>Supersedes parts of FIN 6</b></li> <li>• <b>Supersedes FTB 79-2</b></li> </ul>	Aug-85	FY 1987
<b>87</b>	Employers' Accounting for Pensions	<ul style="list-style-type: none"> <li>• <b>NOT APPLICABLE TO GOVERNMENTAL ENTITIES PURSUANT TO GASBS 4</b></li> </ul>	Dec-85	N/A
<b>88</b>	Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits	<ul style="list-style-type: none"> <li>• <b>APPLICABLE TO THE PRIVATE SECTOR ONLY. SUPERSEDES FASB 74 WHICH, AS AMENDED BY GASB 27, IS STILL APPLICABLE TO GOVERNMENTAL UNITS.</b></li> <li>• <b>Amended by FASB 132, 144 &amp; 158</b></li> <li>• <b>Parts superseded by FASB 132, 132(R) &amp; 144</b></li> </ul>	Dec-85	N/A
<b>89</b>	Financial Reporting and Changing Prices	<p>Makes the supplementary disclosure of current cost/constant purchasing power information voluntary.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FTB 79-8</b></li> <li>• <b>Supersedes FASB 33, 39, 40, 41, 46, 54, 70, 82 &amp; parts of 69. Also supersedes parts of FTB 79-8 &amp; all of FTB 81-4.</b></li> <li>• <b>Parts amended by FASB 96, 109, 135 &amp; 139</b></li> </ul>	Dec-86	FY 1987

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>90</b>	Regulated Enterprises – Accounting for Abandonments and Disallowances of Plant Costs – an amendment of FASB No. 71	<p>Modifies the required accounting and reporting requirements for changes in the electric utility industry.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 71</b></li> <li>• <b>Supersedes part of FASB 71</b></li> <li>• <b>Parts amended by FASB 92, 96 &amp; 109</b></li> <li>• <b>Parts superseded by FASB 92 and FTB 87-2</b></li> </ul>	Dec-86	FY 1989
<b>91</b>	Accounting for Nonrefundable Fees and Costs Associated with Originating or Acquiring Loans and Initial Direct Costs of Leases – an amendment of FASB Statements. No. 13, 60, and 65 and a rescission of FASB Statement No. 17	<p>Establishes accounting standards for nonrefundable fees and costs associated with lending, committing to lend, or purchasing a loan or group of loans.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 13 &amp; 65</b></li> <li>• <b>Supersedes parts of FASB 13, 60 &amp; 65</b></li> <li>• <b>Supersedes FASB 17</b></li> <li>• <b>Parts amended by FASB 114, 115, 124 &amp; 149</b></li> <li>• <b>Parts superseded by FASB 98</b></li> </ul>	Dec-86	FY 1989
<b>92</b>	Regulated Enterprises – Accounting for Phase-in Plans – an amendment of FASB Statement No. 71	<p>Establishes accounting and reporting standards for phase-in plans of utility companies.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 71 &amp; 90</b></li> <li>• <b>Supersedes parts of FASB 71 &amp; 90</b></li> </ul>	Aug-87	FY 1989
<b>93</b>	Recognition of Depreciation by Not-for-Profit Organizations	<p>Establishes accounting and reporting standards related to depreciation in the general-purpose financial statements.</p> <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 99 &amp; 135</b></li> </ul>	Aug-87	FY 1991 per FASB 99



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>94</b>	Consolidation of all Majority-Owned Subsidiaries – an amendment of ARB No. 51, with related amendments of APB Opinion No. 18 and ARB No. 43, Chapter 12	Establishes accounting and reporting standards for majority-owned subsidiaries. <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 18</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; 51 and APB 18</b></li> <li>• <b>Part superseded by FASB 131</b></li> </ul>	Oct-87	FY 1989
<b>95</b>	Statement of Cash Flows	<ul style="list-style-type: none"> <li>• <b>CONFLICTS WITH GASBS 9 – THEREFORE, THIS IS NOT APPLICABLE TO GOVERNMENTAL ENTITIES</b></li> </ul>	Nov-87	N/A
<b>96</b>	Accounting for Income Taxes	<ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43; APB 16, 17, 21, 23, 25, 28, 29 &amp; 30; AIN-APB 18 &amp; 25; FASB 12, 13, 16, 19, 38, 44, 52, 57, 69, 71, 87, 89 &amp; 90; FIN 18, 30 &amp; 31; FTB 79-9, 79-16, 82-1 &amp; 87-2</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; 51; ARB 44 (Revised); APB 1, 11, 16, 23 &amp; 24; AIN-APB 4, 11, 15 &amp; 23; FASB 16, 31, 37, 60 &amp; 71; FIN 18, 22, 25, 29 &amp; 32; FTB 81-2, 82-1, 83-1, 84-2, 84-3, 86-1 &amp; 87-2</b></li> <li>• <b>Parts amended by FASB 100, 103 &amp; 108</b></li> <li>• <b>Superseded by FASB 109</b></li> </ul>	Dec-87	FY 1990
<b>97</b>	Accounting and Reporting by Insurance Enterprises for Certain Long-Duration Contracts and for Realized Gains and Losses from the Sale of Investments	Establishes accounting standards for certain long-term contracts issued by insurance companies. <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 60</b></li> <li>• <b>Supersedes parts of APB 30 and FASB 60</b></li> <li>• <b>Parts amended by FASB 115 &amp; 120</b></li> <li>• <b>Part superseded by FASB 113</b></li> </ul>	Dec-87	FY 1990

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>98</b>	Accounting for Leases: Sale-Leaseback Transactions Involving Real Estate, Sales-Type Leases of Real Estate, Definition of the Lease Term, and Initial Direct Costs of Direct Financing Leases – an amendment of FASB Statements No. 13, 66, and 91 and a rescission of FASB Statement No. 26 and Technical Bulletin No. 79-11	Establishes accounting standards for sellers and lessees in sale-leaseback transactions involving real estate.  <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 13 &amp; 29</b></li> <li>• <b>Supersedes parts of FASB 13, 26, 66 &amp; 91 and FTB 79-11</b></li> </ul>	May-88	FY 1989
<b>99</b>	Deferral of the Effective Date of Recognition of Depreciation by Not-for-Profit Organizations – an amendment of FASB Statement No. 93	Defers the effective due date of FASB 93 to fiscal years beginning on or after January 1, 1990.  <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 93</b></li> </ul>	Sep-88	FY 1989
<b>100</b>	Accounting for Income Taxes – Deferral of the Effective Date of FASB No. 96 – an amendment of FASB Statement No. 96	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 96</b></li> <li>• <b>Superseded by FASB 103, 108 &amp; 109</b></li> </ul>	Dec-88	FY 1989
<b>101</b>	Regulated Enterprises – Accounting for the Discontinuation of Application of FASB Statement No. 71	Specifies how an enterprise should report the cessation of activity governed by FASB 71.  <ul style="list-style-type: none"> <li>• <b>Amends part of APB 30</b></li> <li>• <b>Parts amended by FASB 109, 121 &amp; 144</b></li> </ul>	Dec-88	FY 1989
<b>102</b>	Statement of Cash Flows – Exemption of Certain Enterprises and Classification of Cash Flows from Certain Securities Acquired for Resale – an amendment of FASB Statement No. 95	Exempts Defined Benefit Plans covered by FASB 35 and certain other plans from providing a statement of cash flows.  <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 95</b></li> <li>• <b>Parts amended by FASB 115, 135, 145 &amp; 159</b></li> </ul>	Feb-89	FY 1989

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL I:</b>				
<b>FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED PRIOR TO 11/30/89:</b>		<b>REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20</b>		
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	Accounting Changes Related to the Cost of Inventory – an interpretation of APB Opinion No. 20	Further defines the criteria that constitute changes in inventory. • <b>Parts amended by FASB 154</b>	Jun-74	FY 1975
<b>2</b>	Imputing Interest on Debt Arrangements Made under the Federal Bankruptcy Act – an interpretation of APB Opinion No. 21	• <b>Superseded by FASB 15</b>	Jun-74	FY 1975
<b>3</b>	Accounting for the Cost of Pension Plans Subject to the Employee Retirement Income Security Act of 1974 – an interpretation of APB Opinion No. 8	• <b>Superseded by FASB 87</b>	Dec-74	FY 1975
<b>4</b>	Applicability of FASB Statement No. 2 to Business Combinations Accounted for by the Purchase Method – an interpretation of FASB Statement No. 2	Further defines research and development costs and clarifies how to assign costs to both tangible and intangible assets. • <b>Part amended by FASB 141</b>	Feb-75	FY 1975
<b>5</b>	Applicability of FASB Statement No. 2 to Development Stage Enterprises – an interpretation of FASB Statement No. 2	• <b>Superseded by FASB 7</b>	Feb-75	FY 1976

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>6</b>	Applicability of FASB Statement No. 2 to Computer Software – an interpretation of FASB Statement No. 2	Defines research and development activity as it relates to computer software. <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 86</b></li> <li>• <b>Parts superseded by FASB 86</b></li> </ul>	Feb-75	FY 1976
<b>7</b>	Applying FASB Statement No. 7 in Financial Statements of Established Operating Enterprises – an interpretation of FASB Statement No. 7	Addresses questions posed to the FASB regarding when changes in accounting principles must be incorporated into the consolidated financial statements. <ul style="list-style-type: none"> <li>• <b>Part amended by FASB 154</b></li> </ul>	Oct-75	FY 1977
<b>8</b>	Classification of Short-Term Obligation Repaid Prior to Being Replaced by a Long-Term Security – an interpretation of FASB Statement No. 6	Discusses the appropriate classification for securities sold after the balance sheet date but prior to issuance.	Jan-76	FY 1976
<b>9</b>	Applying APB Opinions No. 16 and 17 When a Savings and Loan Association or a Similar Institution is Acquired in a Business Combination Accounted for by the Purchase Method – an interpretation of APB Opinions No. 16 and 17	Addresses the proper accounting and reporting of business combinations and intangible assets when savings and loans are acquired. <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 72</b></li> <li>• <b>Part superseded by FASB 147</b></li> </ul>	Feb-76	FY 1976
<b>10</b>	Application of FASB Statement No. 12 to Personal Financial Statements – an interpretation of FASB Statement No. 12	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 83</b></li> </ul>	Sep-76	FY 1977
<b>11</b>	Changes in Market Value after the Balance Sheet Date – an interpretation of FASB Statement No. 12	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 115</b></li> </ul>	Sep-76	FY 1977
<b>12</b>	Accounting for Previously Established Allowance Accounts – an interpretation of FASB Statement No. 12	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 115</b></li> </ul>	Sep-76	FY 1977

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>13</b>	Consolidation of a Parent and Its Subsidiaries Having Different Balance Sheet Dates – an interpretation of FASB Statement No. 12	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 115</b></li> </ul>	Sep-76	FY 1977
<b>14</b>	Reasonable Estimation of the Amount of a Loss – an interpretation of FASB Statement No. 5	Clarifies the criteria to be used for the accrual of an estimated loss from a loss contingency.	Sep-76	FY 1977
<b>15</b>	Translation of Unamortized Policy Acquisition Costs by a Stock Life Insurance Company – an interpretation of FASB Statement No. 8	<ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 60</b></li> <li>• <b>Superseded by FASB 52</b></li> </ul>	Sep-76	FY 1977
<b>16</b>	Clarification of Definitions and Accounting for Marketable Equity Securities That Become Nonmarketable – an interpretation of FASB Statement No. 12	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 115</b></li> </ul>	Feb-77	FY 1977
<b>17</b>	Applying the Lower of Cost or Market Rule in Translated Financial Statements – an interpretation of FASB Statement No. 8	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 52</b></li> </ul>	Feb-77	FY 1977
<b>18</b>	Accounting for Income Taxes in Interim Periods – an interpretation of APB Opinion No. 28	<p>Discusses the computation of income taxes in interim periods in greater detail.</p> <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 96, 109, 135, 144 &amp; 154</b></li> <li>• <b>Parts superseded by FASB 71, 96, 109, 111, 144 &amp; 154</b></li> </ul>	Mar-77	FY 1978
<b>19</b>	Lessee Guarantee of the Residual Value of Leased Property – an interpretation of FASB Statement No. 13	Provides guidance regarding whether particular situations constitute guarantees of the residual value.	Oct-77	FY 1978

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>20</b>	Reporting Accounting Changes under AICPA Statements of Position – an interpretation of APB Opinion No. 20	Clarifies that enterprises making a change in accounting principle should conform to AICPA SOP recommendations.  • <b>Part amended by FASB 111</b> • <b>Superseded by FASB 154</b>	Nov-77	FY 1978
<b>21</b>	Accounting for Leases in a Business Combination – an interpretation of FASB Statement No. 13	Clarifies the situations when FASB Statement No. 13 is applicable. • <b>Parts amended by FASB 141 &amp; 145</b> • <b>Part superseded by FASB 141</b>	Apr-78	FY 1978
<b>22</b>	Applicability of Indefinite Reversal Criteria to Timing Differences – an interpretation of APB Opinions No. 11 and 23	• <b>Parts amended by FASB 60</b> • <b>Part superseded by FASB 71, and entire interpretation superseded by FASB 96 &amp; 109</b>	Apr-78	FY 1979
<b>23</b>	Leases of Certain Property Owned by a Governmental Unit or Authority – an interpretation of FASB Statement No. 13	Clarifies that certain leases of governmental entities shall be classified as operating leases.	Aug-78	FY 1979
<b>24</b>	Leases Involving Only Part of a Building – an interpretation of FASB Statement No. 13	Recognizes that estimates of the property's fair value might be more objectively determined.	Sep-78	FY 1979
<b>25</b>	Accounting for an Unused Investment Tax Credit – an interpretation of APB Opinions No. 2, 4, 11, and 16	• <b>Parts superseded by FIN 32 and FASB 71, and entire interpretation superseded by FASB 96 &amp; 109</b>	Sep-78	FY 1979
<b>26</b>	Accounting for the Purchase of a Leased Asset by the Lessee during the Term of the Lease – an interpretation of FASB Statement No. 13	Clarifies the proper accounting and reporting for a capital lease terminated due to the purchase of the leased asset.	Sep-78	FY 1979
<b>27</b>	Accounting for a Loss on a Sublease – an interpretation of FASB Statement No. 13 and APB Opinion No. 30	Clarifies that losses by original lessee who disposes of the asset are not prohibited. • <b>Parts superseded by FASB 135 &amp; 144</b>	Nov-78	FY 1979

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>28</b>	Accounting for Stock Appreciation Rights and Other Variable Stock Option or Award Plans – an interpretation of APB Opinions No. 15 and 25	Clarifies the proper accounting and reporting for compensation related to stock rights or options. <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 123 and FIN 31</b></li> <li>• <b>Part superseded by FASB 128 and entire interpretation superseded by FAS 123(R)</b></li> </ul>	Dec-78	FY 1980
<b>29</b>	Reporting Tax Benefits Realized on Disposition of Investments in Certain Subsidiaries and Other Investees – an interpretation of APB Opinions No. 23 and 24	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 96 &amp; 109</b></li> </ul>	Feb-79	FY 1979
<b>30</b>	Accounting for Involuntary Conversions of Nonmonetary Assets to Monetary Assets – an interpretation of APB Opinion No. 29	Clarifies the accounting for these transactions (e.g., property or equipment to insurance proceeds). <ul style="list-style-type: none"> <li>• <b>Part amended by FASB 96 &amp; 109</b></li> </ul>	Sep-79	FY 1981
<b>31</b>	Treatment of Stock Compensation Plans in EPS Computations – an interpretation of APB Opinion No. 15 and a modification of FASB Interpretation No. 28	<ul style="list-style-type: none"> <li>• <b>Amends parts of FIN 28 and AIN-APB 15</b></li> <li>• <b>Parts amended by FASB 96, 109 &amp; 123</b></li> <li>• <b>Superseded by FASB 128</b></li> </ul>	Feb-80	FY 1981
<b>32</b>	Application of Percentage Limitations in Recognizing Investment Tax Credit – an interpretation of APB Opinions No. 2, 4, and 11	<ul style="list-style-type: none"> <li>• <b>Supersedes part of FIN 25</b></li> <li>• <b>Superseded by FASB 96 &amp; 109</b></li> </ul>	Mar-80	FY 1981
<b>33</b>	Applying FASB No. 34 to Oil and Gas Producing Operations Accounted for by the Full Cost Method – an interpretation of FASB No. 34	Clarifies which assets held by oil and gas producing companies qualify for interest capitalization.	Aug-80	FY 1981
<b>34</b>	Disclosure of Indirect Guarantees of Indebtedness of Others – an interpretation of FASB Statement No. 5	Clarifies that these disclosures are also required of indirect guarantees. <ul style="list-style-type: none"> <li>• <b>Superseded by FIN 45</b></li> </ul>	Mar-81	FY 1981

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>35</b>	Criteria for Applying the Equity Method of Accounting for Investments in Common Stock – an interpretation of APB Opinion No. 18	Clarifies the criteria for applying the equity method of accounting for investments less than 50%.	May-81	FY 1982
<b>36</b>	Accounting for Exploratory Wells in Progress at the End of a Period – an interpretation of FASB Statement No. 19	Requires that exploratory costs when wells are not located be charged to expense.	Oct-81	FY 1983
<b>37</b>	Accounting for Translation Adjustments upon Sale of Part of an Investment in a Foreign Entity – an interpretation of FASB Statement No. 52	Clarifies how companies selling ownership interest in foreign entities must report those transactions.	Jul-83	FY 1984
<b>38</b>	Determining the Measurement Date for Stock Option, Purchase, and Award Plans Involving Junior Stock – an interpretation of APB Opinion No. 25	<p>Specifies the measurement date for employee benefits related to stock.</p> <ul style="list-style-type: none"> <li>• <b>Part amended by FASB 123</b></li> <li>• <b>Part superseded by FASB 128 and entire interpretation superseded by FAS 123(R)</b></li> </ul>	Aug-84	FY 1984



## GAAP MASTER LIST

**NOTE:** This listing provides information regarding accounting pronouncements used during the Commonwealth’s Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.

<b>LEVEL I:</b>				
<b>ACCOUNTING PRINCIPLES BOARD OPINIONS (APB) – ISSUED PRIOR TO 11/30/89:</b>		<b>REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20</b>		
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	New Depreciation Guidelines and Rules	<ul style="list-style-type: none"> <li>• <b>Parts amended by APB 11</b></li> <li>• <b>Part superseded by FASB 71, and entire APB superseded by FASB 96 &amp; 109</b></li> </ul>	Nov-62	FY 1963
<b>2</b>	Accounting for the “Investment Credit”	<p>Discusses the Revenue Act of 1962 and provides accounting standards for the “investment credit.”</p> <ul style="list-style-type: none"> <li>• <b>Parts amended by APB 4</b></li> <li>• <b>Parts superseded by FASB 71 &amp; 109</b></li> </ul>	Dec-62	FY 1963
<b>3</b>	The Statement of Source and Application of Funds	<ul style="list-style-type: none"> <li>• <b>Superseded by APB 19</b></li> </ul>	Oct-63	FY 1964
<b>4</b>	Accounting for the “Investment Credit”	<p>Clarifies whether the “investment credit” should be considered as part of net income.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of APB 2</b></li> </ul>	Mar-64	FY 1964
<b>5</b>	Reporting of Leases in Financial Statements of Lessee	<ul style="list-style-type: none"> <li>• <b>Supersedes part of ARB 43</b></li> <li>• <b>Parts amended by APB 11 &amp; 31</b></li> <li>• <b>Parts superseded by APB 31, and entire APB superseded by FASB 13</b></li> </ul>	Sep-64	FY 1965

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>6</b>	Status of Accounting Research Bulletins	<p>Reviewed the ARB and incorporated needed revisions.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43 &amp; 48</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; 44</b></li> <li>• <b>Parts superseded by APB 11, 16, 17 &amp; 26 and FASB 8, 52, 71, 109 &amp; 111</b></li> </ul>	Oct-65	FY 1967
<b>7</b>	Accounting for Leases in Financial Statements of Lessors	<ul style="list-style-type: none"> <li>• <b>Part amended by APB 27</b></li> <li>• <b>Part superseded by APB 27, and entire APB superseded by FASB 13</b></li> </ul>	May-66	FY 1968
<b>8</b>	Accounting for the Cost of Pension Plans	<ul style="list-style-type: none"> <li>• <b>Supersedes part of ARB 43 and all of ARB 47</b></li> <li>• <b>Part amended by FASB 74</b></li> <li>• <b>Part superseded by FASB 36, and entire APB superseded by FASB 87</b></li> </ul>	Nov-66	FY 1968
<b>9</b>	Reporting the Results of Operations	<p>Discusses the reporting requirements of 1) net income and extraordinary items and 2) computation of earnings per</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43</b></li> <li>• <b>Supersedes parts of ARB 43 and all of ARB 49</b></li> <li>• <b>Parts amended by APB 13, 20 &amp; 30 and FASB 16 &amp; 111</b></li> <li>• <b>Parts superseded by APB 15, 20 &amp; 30 and FASB 16</b></li> </ul>	Nov-66	FY 1968

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>10</b>	Omnibus Opinion – 1966	Provides authoritative guidance on consolidated financial statements, tax allocation accounts, taxes payable, and activities related to stocks.  <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 48 &amp; 51</b></li> <li>• <b>Supersedes part of ARB 43</b></li> <li>• <b>Parts amended by APB 12 and FASB 111</b></li> <li>• <b>Parts superseded by APB 14, 16 &amp; 18 and FASB 129</b></li> </ul>	Dec-66	FY 1968
<b>11</b>	Accounting for Income Taxes	<ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43 &amp; 51 and APB 1 &amp; 5</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; 44 and APB 6</b></li> <li>• <b>Parts amended by APB 16 &amp; 28 and FASB 37, 60 &amp; 71</b></li> <li>• <b>Parts superseded by FASB 9, and entire APB superseded by FASB 96 &amp; 109</b></li> </ul>	Dec-67	FY 1969
<b>12</b>	Omnibus Opinion – 1967	Provides authoritative guidance on allowances, depreciation, deferred compensation, capital changes and debt.  <ul style="list-style-type: none"> <li>• <b>Amends part of APB 10</b></li> <li>• <b>Parts amended by FASB 87 &amp; 106</b></li> <li>• <b>Parts superseded by APB 14 and FASB 106 &amp; 111</b></li> </ul>	Dec-67	FY 1969
<b>13</b>	Amending Paragraph 6 of APB Opinion No. 9, Application to Commercial Banks	Extends the scope of APB 9 to include commercial banks.  <ul style="list-style-type: none"> <li>• <b>Amends part of APB 9</b></li> </ul>	Mar-69	FY 1970
<b>14</b>	Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants	Provides authoritative guidance related to accounting and reporting for convertible debt.  <ul style="list-style-type: none"> <li>• <b>Superseded parts of APB 10 &amp; 12</b></li> </ul>	Mar-69	FY 1968

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>15</b>	Earnings per Share	<ul style="list-style-type: none"> <li>• <b>Supersedes part s of APB 9</b></li> <li>• <b>Parts amended by APB 20 &amp; 30 and FASB 21, 55, 85 &amp; 111</b></li> <li>• <b>Parts superseded by FASB 85, and entire APB superseded by FASB 128</b></li> </ul>	May-69	FY 1970
<b>16</b>	Business Combinations	<p>Provides guidance regarding the appropriate accounting and reporting of business combinations.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of APB 11</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; 51 and all of ARB 48. Supersedes parts of APB 6 &amp; 10</b></li> <li>• <b>Parts amended by FASB 10, 38, 79, 87, 96, 106 &amp; 109</b></li> <li>• <b>Parts superseded by FASB 71, 87, 96, 109 &amp; 121</b></li> <li>• <b>Superseded by FASB 141</b></li> </ul>	Aug-70	FY 1972
<b>17</b>	Intangible Assets	<p>Provides accounting guidance for reporting goodwill and other intangible assets.</p> <ul style="list-style-type: none"> <li>• <b>Supersedes parts of ARB 43 and APB 6</b></li> <li>• <b>Parts amended by APB 30 and FASB 2, 72, 96, 109 &amp; 121</b></li> <li>• <b>Part superseded by FASB 71</b></li> <li>• <b>Superseded by FASB 142</b></li> </ul>	Aug-70	FY 1971

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>18</b>	The Equity Method of Accounting for Investments in Common Stock	Provides guidance for determining when the equity method should be applied to common stock.  <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 51</b></li> <li>• <b>Supersedes parts of APB 10</b></li> <li>• <b>Parts amended by APB 30 and FASB 58, 94, 115, 121 &amp; 128</b></li> <li>• <b>Parts superseded by APB 23 and FASB 13, 94 &amp; 128</b></li> </ul>	Mar-71	FY 1973
<b>19</b>	Reporting Changes in Financial Position	<ul style="list-style-type: none"> <li>• <b>Supersedes APB 3</b></li> <li>• <b>Part amended by APB 30</b></li> <li>• <b>Superseded by FASB 95</b></li> </ul>	Mar-71	FY 1972
<b>20</b>	Accounting Changes	Defines various types of accounting changes and establishes guidelines for determining the appropriate reporting of each type.  <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43 &amp; 44 and APB 9 &amp; 15</b></li> <li>• <b>Supersedes part of APB 9</b></li> <li>• <b>Parts amended by FASB 58, 71, 73, 95, 111 &amp; 128</b></li> <li>• <b>Parts superseded by FASB 16, 32 &amp; 111</b></li> <li>• <b>Superseded by FASB 154</b></li> </ul>	Jul-71	FY 1973
<b>21</b>	Interest on Receivables and Payables	Clarifies when interest should be applied to receivables and payables.  <ul style="list-style-type: none"> <li>• <b>Amends part of ARB 43</b></li> <li>• <b>Parts amended by FASB 34, 96 &amp; 109</b></li> </ul>	Aug-71	FY 1972

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>22</b>	Disclosure of Accounting Principles	Provides guidance related to the disclosure of accounting principles in the financial statements. • <b>Parts amended by FASB 2, 8, 52, 95 &amp; 111</b>	Apr-72	FY 1973
<b>23</b>	Accounting for Income Taxes – Special Areas	Establishes accounting and reporting guidelines for subsidiaries, intangible development costs, and various reserves / surpluses. • <b>Supersedes parts of ARB 51 and APB 11 &amp; 18</b> • <b>Parts amended by FASB 9, 96 &amp; 109</b> • <b>Parts superseded by FASB 60, 71, 96 &amp; 109</b>	Apr-72	FY 1973
<b>24</b>	Accounting for Income Taxes – Investments in Common Stock Accounted for by the Equity Method	• <b>Part superseded by FASB 71, and entire APB superseded by FASB 96 &amp; 109</b>	Apr-72	FY 1973
<b>25</b>	Accounting for Stock Issued to Employees	Establishes accounting and reporting guidelines for stock provided as compensation to employees. • <b>Amends part of ARB 43</b> • <b>Supersedes part of AIN-ARB 43</b> • <b>Parts amended by FASB 96, 109 &amp; 123</b> • <b>Parts superseded by FASB 123</b>	Oct-72	FY 1973
<b>26</b>	Early Extinguishment of Debt	Provides guidelines for accounting for the differences between debt issues. • <b>Supersedes parts of ARB 43 and APB 6</b> • <b>Parts amended by FASB 4, 15, 71, 76 &amp; 84 and APB 30</b> • <b>Parts superseded by FASB 76 &amp; 125</b>	Oct-72	FY 1973

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>27</b>	Accounting for Lease Transactions by Manufacturer of Dealer Lessors	<ul style="list-style-type: none"> <li>• <b>Amends part of APB 7</b></li> <li>• <b>Supersedes part of APB 7</b></li> <li>• <b>Superseded by FASB 13</b></li> </ul>	Nov-72	FY 1973
<b>28</b>	Interim Financial Reporting	<p>Clarifies accounting principles related to interim financial reporting.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of APB 11</b></li> <li>• <b>Parts amended by FASB 3, 95, 96, 109, 130 &amp; 131</b></li> <li>• <b>Parts superseded by FASB 3 &amp; 128</b></li> </ul>	May-73	FY 1975

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL 1</b>				
<b>ACCOUNTING RESEARCH BULLETINS (ARB) – ISSUED PRIOR TO 11/30/89:</b>		<b>REQUIRED FOR PROPRIETARY REPORTING BY GASBS 20</b>		
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>43</b>	Restatement and Revision of Accounting Research Bulletins	Provides uniformity in accounting and reporting. <ul style="list-style-type: none"> <li>Replaced ARB issued from September 1939 through January 1953</li> <li>Parts amended by APB 9, 11, 20, 21 &amp; 25 and FASB 6, 8, 44, 52, 78, 96, 109, 111, 115, 123, 131, &amp; 151</li> <li>Parts superseded by APB 5, 6, 8, 9, 10, 11, 16, 17, &amp; 26; ARB 48; and FASB 5, 6, 8, 52, 94, 96, 109, 111, 123 &amp; 131</li> </ul>	Jun-53	FY 1954
<b>44</b>	Declining-Balance Depreciation	<ul style="list-style-type: none"> <li>Parts amended by APB 20</li> <li>Parts superseded by APB 6 &amp; 11 and FASB 71, 96 &amp; 109. The entire APB was superseded by FASB 96 &amp; 109</li> </ul>	Jul-58	FY 1959
<b>45</b>	Long-Term Construction-Type Contracts	Provides guidance on long-term contracts for organizations engaged wholly or partly in construction.	Oct-55	FY 1956
<b>46</b>	Discontinuance of Dating Earned Surplus	Determines that dating earned surplus is not beneficial after ten years.	Feb-56	FY 1956
<b>47</b>	Accounting for Costs of Pension Plans	<ul style="list-style-type: none"> <li>Superseded by APB 8</li> </ul>	Sep-56	FY 1957



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>48</b>	Business Combinations	<ul style="list-style-type: none"> <li>• <b>Supersedes part of ARB 43</b></li> <li>• <b>Parts amended by APB 6 &amp; 10</b></li> <li>• <b>Superseded by APB 16</b></li> </ul>	Jan-57	FY 1957
<b>49</b>	Earnings per Share	<ul style="list-style-type: none"> <li>• <b>Superseded by APB 9</b></li> </ul>	Apr-58	FY 1958
<b>50</b>	Contingencies	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 5</b></li> </ul>	Oct-58	FY 1959
<b>51</b>	Consolidated Financial Statements	<p>Clarifies when consolidated financial statements are required.</p> <ul style="list-style-type: none"> <li>• <b>Parts amended by APB 10, 11 &amp; 18 and FASB 58, 71 &amp; 109</b></li> <li>• <b>Parts superseded by APB 16 &amp; 23 and FASB 94, 96, 111 &amp; 131</b></li> <li>• <b>Parts amended by FASB 144</b></li> </ul>	Aug-59	FY 1960

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL II: TECHNICAL BULLETINS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBTB):</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>84-1</b>	Purpose and Scope of GASB Technical Bulletins and Procedures for Issuance	The title is self-explanatory.	Oct-84	FY 1984
<b>87-1</b>	Applying Paragraph 68 of GASB Statement 3	Provides guidance regarding counterparty relationships and associated custodial risk. • <b>Provides guidance on GASBS 3, paragraph 68.</b>	Jan-87	FY 1987
<b>92-1</b>	Display of Governmental College and University Compensated Absences Liabilities	The title is self-explanatory. • <b>Provides guidance on GASBS 15, paragraph 4a.</b> • <b>Parts superseded by GASBS 35</b>	Oct-92	FY 1993
<b>94-1</b>	Disclosures about Derivatives and Similar Debt and Investment Transactions	Provides guidance about these transactions and also indicates that proprietary and nonexpendable trust funds should apply <b>FASB 52 and 80 for hedging of foreign currency transactions and futures contracts.</b>	Dec-94	FY 1995
<b>96-1</b>	Application of Certain Pension Disclosure Requirements for Employers Pending Implementation of GASB Statement 27	• <b>Superseded by GASBS 27.</b>	Aug-96	FY 1997

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>97-1</b>	Classification of Deposits and Investments into Custodial Credit Risk Categories for Certain Bank Holding Company Transactions	Provides guidance for credit risk in instances where bank mergers have affected the parties to the transactions. This is primarily applicable in instances where the parties share the same parent bank.  • <b>Provides guidance on GASBS 3, paragraphs 67 &amp; 68.</b>	Nov-97	FY 1999
<b>98-1</b>	Disclosures about Year 2000 Issues	Establishes footnote disclosure requirements for year 2000 issues.	Oct-98	FY 1998
<b>99-1</b>	Disclosure about Year 2000 Issues – an amendment of GASBTB 98-1	Provides that the disclosure requirements may be included in either the footnotes to the financial statements or as Required Supplementary Information (RSI). It also clarifies that auditors do not have to opine to the entity's Y2K readiness.	Mar-99	FY 1999
<b>00-1</b>	Disclosures about Year 2000 Issues – a rescission of GASBTB 98-1 and 99-1	Rescinds the footnote disclosure requirements for year 2000 issues.	Feb-00	FY 2000
<b>2003-1</b>	Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets	Supersedes TB-94-1 and clarifies guidance on derivative disclosures.	Jun-03	FY 2003
<b>2004-1</b>	Tobacco Settlement Recognition and Financial Reporting Entity Issues	Clarifies guidance on whether a Tobacco Settlement Authority is a component unit of the government that created it.	Apr-04	FY 2005
<b>2004-2</b>	Recognition of Pension and Other Postemployment Benefit Expenditure/Expenses and Liabilities by Cost-Sharing Employers	Clarifies the reporting requirements of GASBS 27 and 45 for recognition of pension and other postemployment expenditures/expenses and liabilities for cost sharing employers.	Dec-04	FY 2005- for GASBS 27 FY 2008 for GASBS 45
<b>2006-1</b>	Accounting Treatment for Medicare Part D Retiree Drug Subsidy Payments	Provides guidance on how to report payments received from the federal government for prescription drug benefits under the retiree drug subsidy option of Medicare Part D.	Jun-06	FY 2007

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL II: AICPA AUDIT AND ACCOUNTING GUIDE AND STATEMENT OF POSITION (SPECIFIC TO GOVERNMENT &amp; CLEARED BY THE GASB):</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
	AICPA Industry Audit Guide: Audits of Colleges and Universities ( <b>as modified by GASB pronouncements</b> )	Discusses proper accounting and financial reporting for colleges and universities.	1973	FY 1974
	AICPA Industry Audit Guide: Accounting Principles and Reporting Practices for Certain Nonprofit Organizations	Discusses proper accounting and financial reporting for nonprofit organizations in a governmental setting.	1994	N/A
	AICPA Industry Audit Guide: Audits of State and Local Governmental Units	Discusses proper accounting and financial reporting for all non-federal governmental entities.	1994 Revised 2001	FY 1995 FY 2002
	AICPA Industry Audit Guide: Health Care Organizations	Discusses proper accounting and financial reporting to assist health care providers in preparing GAAP basis financial statements.	1996	FY 1997
	AICPA Audit and Accounting Guide: Audits of State and Local Governments (GASB 34 Edition)	Discusses proper accounting and financial reporting pursuant to GASBS 34 for all non-federal governmental entities.	Sep-02	FY 2003

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>98-2</b>	Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Governmental Entities That Include Fund Raising	Provides guidance to all nongovernmental not-for-profit organizations and all state and local governments that solicit contributions. <ul style="list-style-type: none"><li>• <b>Amends AICPA Audit &amp; Accounting Guides:</b> <i>Health Care Organizations</i> <i>Not-for-Profit Organizations</i></li></ul>	Mar-98	FY 2000
-------------	--	--	--------	---------

## GAAP MASTER LIST

**NOTE:** This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.

### **LEVEL III:**

**NO AUTHORITATIVE GUIDANCE HAS BEEN ISSUED THAT QUALIFIES AS LEVEL III**

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL IV:</b>				
<b>GASB IMPLEMENTATION GUIDES:</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
	Guide to Implementation of GASB Statement 3 on Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	Provides questions and answers to clarify GASBS 3.	Dec-91	FY 1992
	Guide to Implementation of GASB Statement 9 on Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	Provides questions and answers to clarify GASBS 9.	Jun-92	FY 1993
	Guide to Implementation of GASB Statement 10 on Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	Provides questions and answers to clarify GASBS 10.	Nov-93	FY 1994
	Guide to Implementation of GASB Statement 14 on the Financial Reporting Entity	Provides questions and answers to clarify GASBS 14.	Jun-94	FY 1994
	Guide to Implementation of GASB Statements 25, 26, and 27 on Pension Reporting and Disclosure by State and Local Government Plans and Employers	Provides questions and answers to clarify GASBS 25, 26, and 27.	Jul-97	FY 1997

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

	Guide to Implementation of GASB Statement 31 on Accounting and Financial Reporting for Certain Investments and for External Investment Pools	Provides questions and answers to clarify GASBS 31.	Apr-98	FY 1998
	Guide to Implementation of GASB Statement 34 on Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments	Provides questions and answers to clarify GASBS 34.	May-00	FY 2002
	Guide to Implementation of GASB Statement 34 and Related Pronouncements	Provides questions and answers to clarify a variety of issues from GASBS 33 through 38.	Dec-01	FY 2002
	Comprehensive Implementation Guide – 2003	Provides questions and answers to clarify a variety of issues and includes information from previously issued Implementation Guides.	Jun-03	FY 2003
	Guide to Implementation of GASB Statement 40 on Deposit and Investment Risk Disclosures	Provides questions and answers to clarify GASBS 40.	Sep-03	FY 2004
	Comprehensive Implementation Guide – 2004	Provides questions and answers to clarify a variety of issues and includes information from previously issued Implementation Guides.	Sep-04	FY 2005
	Guide to Implementation of GASB Statements 43 and 45 on Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	Provides questions and answers to clarify GASBS 43 and 45.	Aug-05	FY 2007 (43) FY 2008 (45)
	Guide to Implementation of GASB Statement 44 on Economic Condition Reporting: The Statistical Section	Provides questions and answers to clarify GASBS 44.	Dec-05	FY 2006
	Comprehensive Implementation Guide - 2005	Provides questions and answers to clarify a variety of issues and includes information from previously issued Implementation Guides.	Jun-05	FY 2006
	Comprehensive Implementation Guide - 2006	Provides questions and answers to clarify a variety of issues and includes information from previously issued Implementation Guides.	Jun-06	FY 2007



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

	Comprehensive Implementation Guide - 2007	Provides questions and answers to clarify a variety of issues and includes information from previously issued Implementation Guides.	Jun-07	FY 2008
--	---	--	--------	---------

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL IV: GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
	Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	Describes widely recognized and prevalent practices regarding governmental accounting and financial reporting.	1994	Not specified
	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Update Supplement	Updates widely recognized and prevalent practices regarding governmental accounting and financial reporting to incorporate changes since the 1994 version was issued.	1998	Not specified
	Governmental Accounting, Auditing, and Financial Reporting (GAAFR), Using the GASB 34 Model	Updates widely recognized and prevalent practices regarding governmental accounting and financial reporting to incorporate changes required by GASB Statement No. 34, <i>Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments</i> .	2001	FY 2002
	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	Updates widely recognized and prevalent practices regarding governmental accounting and financial reporting to incorporate changes required by GASB Statement No. 34, <i>Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments</i> to incorporate changes since the issuance of GASBS No. 34.	2002	FY 2002

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

	2005 Edition - Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	Updates widely recognized and prevalent practices regarding governmental accounting and financial reporting to incorporate changes required by GASB Statement No. 34, <i>Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments</i> to incorporate changes since the issuance of GASBS No. 34.	2005	FY 2005
--	---	---	------	---------

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL V: CONCEPTS STATEMENTS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASBCS):</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	Objectives of Financial Reporting	Establishes the objectives of general purpose external financial reporting by governmental entities for both governmental and business-type activities. <b>Supersedes NCGACS 1.</b>	May-87	FY 1987
<b>2</b>	Service Efforts and Accomplishments Reporting	Further develops the objective of service efforts and accomplishments reporting and identifies its elements and characteristics.	Apr-94	N/A
<b>3</b>	Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements	Provides a conceptual basis for selecting communication methods to present items of information within general purpose external financial reports that contain basic financial statements. These communication methods include recognition in basic financial statements, disclosure in notes to basic financial statements, presentation as required supplementary information, and presentation as supplementary information.	Apr-05	N/A
<b>4</b>	Elements of Financial Statements	Establishes definitions for the seven elements of historically based financial statements of state and local governments. The elements of a statement of financial position are assets, liabilities, deferred outflow of resources, deferred inflow of resources, and net position. The elements of the resource flows statements are outflows of resources and inflows of resources.	Jun-07	N/A

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL V:</b>				
<b>FINANCIAL ACCOUNTING STANDARDS BOARD STATEMENTS (FASB) – ISSUED AFTER 11/30/89:</b>		<b>GASBS 20 MAKES THESE FASB OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.</b>		
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>103</b>	Accounting for Income Taxes – Deferral of the Effective Date of FASB Statement No. 96 – an amendment of FASB Statement No. 96	<ul style="list-style-type: none"> <li>Amends part of FASB 96</li> <li>Supersedes FASB 100</li> <li>Superseded by FASB 108 &amp; 109</li> </ul>	Dec-89	FY 1990
<b>104</b>	Statement of Cash Flows – Net Reporting of Certain Cash Receipts and Cash Payments and Classification of Cash Flows from Hedging Transactions – an amendment of FASB Statement No. 95	<b>NOT APPLICABLE TO GOVERNMENTAL ENTITIES SINCE THIS IS AN AMENDMENT TO A STATEMENT WHICH CONFLICTS WITH GASB 9</b>	Dec-89	N/A
<b>105</b>	Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risk	Establishes requirements for all entities to disclose information about financial instruments with off-balance- <ul style="list-style-type: none"> <li>Amends part of FASB 77</li> <li>Parts amended by FASB 107, 111, 119 &amp; 123</li> <li>Parts superseded by FASB 125</li> <li>Superseded by FASB 133</li> </ul>	Mar-90	FY 1990
<b>106</b>	Employers' Accounting for Postretirement Benefits Other Than Pensions	<ul style="list-style-type: none"> <li><b>GASBS 12 EXEMPTS GOVERNMENTAL ENTITIES FROM APPLYING THIS STATEMENT.</b></li> </ul>	Dec-90	N/A

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>107</b>	Disclosures about Fair Value of Financial Instruments	<p>Requires all entities to disclose the fair value of all investments.</p> <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 105</b></li> <li>• <b>Parts amended by FASB 112, 119, 123, 123(R), 125, 126, 133, 140 &amp; 157</b></li> <li>• <b>Part superseded by FASB 125, 133 &amp; 157</b></li> </ul>	Dec-91	FY 1993
<b>108</b>	Accounting for Income Taxes – Deferral of the Effective Date of FASB Statement No. 96 – an amendment of FASB Statement No. 96	<ul style="list-style-type: none"> <li>• <b>Amends part of FASB 96</b></li> <li>• <b>Supersedes FASB 100 &amp; 103</b></li> <li>• <b>Superseded by FASB 109</b></li> </ul>	Dec-91	FY 1992
<b>109</b>	Accounting for Income Taxes	<p>Establishes accounting and reporting standards for income taxes resulting for an enterprise's activities during the current and preceding years.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43; APB 16, 17, 21, 23, 25, 28, 29 &amp; 30; AIN-APB 18 &amp; 25; FASB 12, 13, 16, 19, 37, 38, 44, 52, 57, 60, 69, 71, 87, 89, 90 &amp; 101; FIN 18, 30 &amp; 31;FTB 79-9, 79-16, 82-1, 87-2 &amp; 88-2</b></li> <li>• <b>Reinstates part of ARB 51</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; 44; APB 1, 2, 6, 11, 16, 23 &amp; 24; AIN-APB 4, 11, 15, &amp; 23; FASB 16, 31, 37, 38, 60, 71, 96, 100, 103 &amp; 108; FIN 18, 22, 25, 29 &amp; 32; FTB 81-2, 82-1, 83-1, 84-2, 84-3, 86-1 &amp; 87-2</b></li> <li>• <b>Parts amended by FIN 48, FASB 115, 123, 130, 135 &amp; 141</b></li> <li>• <b>Part superseded by FIN 48</b></li> </ul>	Feb-92	FY 1994

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>110</b>	Reporting by Defined Benefit Pension Plans of Investment Contracts – an amendment of FASB Statement No. 35	Requires defined benefit pension plans to report certain investment contracts at fair value. <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 35</b></li> <li>• <b>Supersedes parts of FASB 35</b></li> </ul>	Aug-92	FY 1994
<b>111</b>	Rescission of FASB Statement No. 32 and Technical Corrections	Revises current FASB pronouncements relating to specialized accounting principles in response to the AICPA's issuance of SAS 69. <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43; APB 6, 9, 10, 15, 20 &amp; 22; AIN-ARB 15, 16, 18 &amp; 26; FASB 5, 14, 15, 67, 76 &amp; 105; FIN 20; FTB 79-8 &amp; 80-1</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; 51; APB 12 &amp; 20; AIN-ARB 51; AIN-APB 4, 7, 8, 9, 15 &amp; 22; FASB 15, 25, 32, 55, 56 &amp; 83; FIN 18; and FTB 81-3 &amp; 85-2</b></li> </ul>	Nov-92	FY 1993
<b>112</b>	Employer's Accounting for Postemployment Benefits – an amendment of FASB Statements No. 5 and 43	Establishes accounting standards for employers who provide benefits to former or inactive employees. <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 5, 43 &amp; 107</b></li> <li>• <b>Supersedes parts of FASB 43</b></li> <li>• <b>Part amended by FASB 123 &amp; 123(R)</b></li> </ul>	Nov-92	FY 1995

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>113</b>	Accounting and Reporting for Reinsurance of Short-Duration and Long-Duration Contracts	<p>Establishes accounting standards for insurance companies for reinsuring (ceding) insurance contracts.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 5 and FIN 39</b></li> <li>• <b>Supersedes parts of FASB 60 &amp; 97</b></li> <li>• <b>Parts amended by FASB 120 &amp; 133</b></li> </ul>	Dec-92	FY 1994
<b>114</b>	Accounting by Creditors for Impairment of a Loan – an amendment of FASB Statements No. 5 and 15	<p>Provides guidance to creditors for accounting for the impairment of certain loans.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 5, 15, 60 &amp; 91</b></li> <li>• <b>Supersedes parts of FASB 15 and FTB 79-6 &amp; 79-7</b></li> <li>• <b>Parts amended and superseded by FASB 118</b></li> </ul>	May-93	FY 1996
<b>115</b>	Accounting for Certain Investments in Debt and Equity Securities	<p>Establishes accounting and reporting requirements for investments related to certain debt securities.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43, APB 18, FASB 60, 65, 80, 91, 97, 102 &amp; 109; FIN 40; and FTB 79-19 &amp; 85-1</b></li> <li>• <b>Supersedes parts of FASB 12 &amp; 60; FIN 11, 12, 13 &amp; 16; and FTB 79-19</b></li> <li>• <b>Parts amended by FASB 124, 125, 130, 133, 134, 135, 140, 144, 145, 157 &amp; 159</b></li> <li>• <b>Part superseded by FASB 135 &amp; 157</b></li> </ul>	May-93	FY 1995
<b>116</b>	Accounting for Contributions Received and Contributions Made	<b>GOVERNMENTAL ENTITIES SHOULD FOLLOW GASBS 29</b>	Jun-93	N/A



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>117</b>	Financial Statements of Not-for-Profit Organizations	<b>GOVERNMENTAL ENTITIES SHOULD FOLLOW GASBS 29</b>	Jun-93	N/A
<b>118</b>	Accounting by Creditors for Impairment of a Loan – Income Recognition and Disclosures – an amendment of FASB Statement No. 114	Allows creditors to use existing methods for recognizing revenue on impaired loans. <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 114</b></li> <li>• <b>Supersedes parts of FASB 114</b></li> </ul>	Oct-94	FY 1996
<b>119</b>	Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments	Requires certain disclosures regarding derivative financial instruments. <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 105 &amp; 107</b></li> <li>• <b>Superseded by FASB 133</b></li> </ul>	Oct-94	FY 1996
<b>120</b>	Accounting and Reporting by Mutual Life Insurance Enterprises and by Insurance Enterprises for Certain Long-Duration Participating Contracts – an amendment of FASB Statements 60, 97 and 113 and Interpretation No. 40	Extends the reporting requirements to certain other insurance companies. <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 60, 97 &amp; 113 and FIN 40</b></li> </ul>	Jan-95	FY 1997
<b>121</b>	Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of	Establishes accounting requirements for certain long-lived assets. <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 17 &amp; 18; AIN-APB 30; FASB 15, 19, 34, 51, 60, 61, 67, 71 &amp; 101</b></li> <li>• <b>Supersedes parts of APB 16 and FASB 66 &amp; 67</b></li> <li>• <b>Parts amended by FASB 139 &amp; 142</b></li> <li>• <b>Parts superseded by FASB 139, 142 &amp; 144</b></li> </ul>	Mar-95	FY 1997

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>122</b>	Accounting for Mortgage Servicing Rights – an amendment of FASB Statement No. 65	<ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 65</b></li> <li>• <b>Supersedes parts of FASB 65 and FTB 87-3</b></li> <li>• <b>Superseded by FASB 125 &amp; 140</b></li> </ul>	May-95	FY 1997
<b>123</b>	Accounting for Stock-Based Compensation	<p>Establishes accounting requirements for stock-based employee compensation plans.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43; APB 25; AIN-APB 25; FASB 5, 21, 43, 105, 107, 109 &amp; 112; FIN 28, 31 &amp; 38</b></li> <li>• <b>Supersedes parts of ARB 43; APB 25 &amp; 29; and FTB 82-2</b></li> <li>• <b>Parts amended by FASB 128, 135, 141, 144 &amp; 148</b></li> <li>• <b>Parts superseded by FASB 123(R), 128 &amp; 148</b></li> </ul>	Oct-95	FY 1997
<b>124</b>	Accounting for Certain Investments Held by Not-for-Profit Organizations	<p>Establishes accounting requirements for certain investments held by not-for-profit organizations.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 60, 65, 91, 115 &amp; 117</b></li> <li>• <b>Supersedes parts of FASB 60</b></li> <li>• <b>Parts amended by FASB 133 &amp; 157</b></li> <li>• <b>Part superseded by FASB 157</b></li> </ul>	Nov-95	FY 1997
<b>125</b>	Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities	<p>Establishes standards for these specific activities.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 13, 22, 65, 107 &amp; 115</b></li> <li>• <b>Supersedes parts of APB 26, FASB 65, 76, 77, 105, 107 &amp; 122, FTB 84-4, 85-2, 86-2 &amp; 87-3</b></li> <li>• <b>Parts amended by FASB 133</b></li> <li>• <b>Parts superseded by FASB 127 &amp; 140</b></li> </ul>	Jun-96	FY 1997

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>126</b>	Exemption from Certain Required Disclosures about Financial Instruments for Certain Nonpublic Entities – an amendment to FASB Statement No. 107	Makes fair value disclosures optional in certain instances. <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 107</b></li> <li>• <b>Part amended by FASB 149</b></li> <li>• <b>Part superseded by FASB 133</b></li> </ul>	Dec-96	FY 1997
<b>127</b>	Deferral of the Effective Date of Certain Provisions of FASB Statement No. 125 – an amendment to FASB Statement No. 125	Defers the implementation of FASB 125 for one year. <ul style="list-style-type: none"> <li>• <b>Supersedes part of FASB 125</b></li> <li>• <b>Superseded by FASB 140</b></li> </ul>	Dec-96	FY 1997
<b>128</b>	Earnings per Share	Establishes standards for computing and reporting earnings per share for certain entities. <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 18 , 20 &amp; 30; FASB 21 &amp; 123; and FTB 79-8</b></li> <li>• <b>Supersedes parts of APB 15, 18, 28 &amp; 30; AIN-APB 15 &amp; 20; FASB 21, 85 &amp; 123; and FIN 28, 31 &amp; 38</b></li> <li>• <b>Parts amended by 123(R), 135, 141, 145, 150 &amp; 154</b></li> <li>• <b>Parts superseded by 123(R)</b></li> </ul>	Feb-97	FY 1998
<b>129</b>	Disclosure of Information about Capital Structure	Establishes standards for disclosing information about an entity's capital structure. <ul style="list-style-type: none"> <li>• <b>Supersedes parts of APB 10 and FASB 47</b></li> </ul>	Feb-97	FY 1998
<b>130</b>	Reporting Comprehensive Income	Establishes standards for reporting comprehensive income in general purpose financial statements. <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 28, FASB 52, 80, 87, 109 &amp; 115</b></li> <li>• <b>Parts amended by FASB 135, 154 &amp; 158</b></li> <li>• <b>Part superseded by FASB 158</b></li> </ul>	Jun-97	FY 1999

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>131</b>	Disclosures about Segments of an Enterprise and Related Information	<p>Establishes standards for reporting segment financial information in annual or interim financial statements.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43; APB 28; FASB 19, 51 &amp; 69; and FTB 79-4 &amp; 79-5</b></li> <li>• <b>Supersedes parts of ARB 43 &amp; 51; FASB 14, 18, 19, 21, 24, 30, 69 &amp; 94; and FTB 79-4 &amp; FTB 79-8</b></li> <li>• <b>Parts amended by FASB 135 &amp; 154</b></li> </ul>	Jun-97	FY 1999
<b>132</b>	Employers' Disclosures about Pensions and Other Postretirement Benefits – an amendment of FASB Statements No. 87, 88, and 106	<p>Revises employers' disclosures about pension and postretirement benefits.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of FASB 87 &amp; 106</b></li> <li>• <b>Supersedes parts of FASB 87, 88, 106 &amp; 132</b></li> <li>• <b>Parts amended by FASB 135 &amp; 158</b></li> <li>• <b>Parts superseded by FASB 132(R), 135 &amp; 158</b></li> </ul>	Feb-98	FY 1999
<b>133</b>	Accounting for Derivative Instruments and Hedging Activities	<p>Establishes reporting standards for various derivative instruments and hedging activities.</p> <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43 and FASB 52, 60, 65, 95, 107, 113, 115, 124 &amp; 125</b></li> <li>• <b>Supersedes parts of FASB 52, 65, 80, 105, 107, 119 &amp; 126 and FTB 79-19</b></li> <li>• <b>Part amended by FASB 123(R), 137, 138, 140, 141, 149, 150, 155 &amp; 157</b></li> <li>• <b>Part superseded by FASB 137, 138, 149 &amp; 157</b></li> </ul>	Jun-98	FY 2000

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>134</b>	Accounting for Mortgage-Backed Securities Retained after the Securitization of Mortgage Loans Held for Sale by a Mortgage Banking Enterprise – an amendment of FASB Statement No. 65	Title is self-explanatory. • <b>Amends parts of FASB 65 &amp; 115</b>	Oct-98	FY 1999
<b>135</b>	Rescission of FASB Statement No. 75 and Technical Corrections	Rescinds the deferral for FASB 75 and excludes plans which benefit governmental entities. • <b>Amends parts of ARB 43; APB 6, 16, 17 &amp; 28; AIN-APB 30; FASB 3, 15, 35, 43, 52, 60, 66, 87, 89, 93, 102, 106, 109, 115, 123, 128, 130, 131, &amp; 132; FIN 18, 39 &amp; 40; and FTB 79-5</b> • <b>Supersedes parts of ARB 43; FASB 13, 71, 75, 87, 106, 115 &amp; 132; and FIN 27</b> • <b>Parts superseded by FASB 145</b>	Feb-99	FY 1999
<b>136</b>	Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others	Establishes standards for reporting contributions to not-for-profit organizations. It also stipulates the types of transactions that qualify as contributions. • <b>Supersedes FIN 42</b> • <b>Part amended by FASB 140 &amp; 157</b>	Jun-99	FY 2001
<b>137</b>	Accounting for Derivative Instruments and Hedging Activities – Deferral of the Effective Date of FASB Statement No. 133 – an amendment of FASB Statement No. 133	Title is self-explanatory. • <b>Amends part of FASB 133</b> • <b>Supersedes part of FASB 133</b>	Jun-99	FY 1999

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>138</b>	Accounting for Certain Derivative Instruments and Certain Hedging Activities – an amendment of FASB Statement No. 133	Expands the scope of instruments that can be included and reported as derivatives. <ul style="list-style-type: none"><li>• <b>Amends parts of FASB 133</b></li><li>• <b>Supersedes parts of FASB 133</b></li></ul>	Jun-00	FY 2001
<b>139</b>	Rescission of FASB Statement No. 53 and amendments to FASB Statements No. 63, 89, and 121	Rescinds FASB Statement 53 and requires entities to follow the AICPA SOP 00-2, <i>Accounting by Producers or Distributors of Films</i> . <ul style="list-style-type: none"><li>• <b>Supersedes FASB 53</b></li><li>• <b>Amends parts of FASB 63, 89, and 121</b></li></ul>	Jun-00	FY 2002
<b>140</b>	Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities – a replacement of FASB Statement No. 125	Revises the standards for accounting for securitizations and other transfers of financial assets and collateral and requires certain disclosures. <ul style="list-style-type: none"><li>• <b>Replaces FASB 125 (carrying forward the FASB 125 effects on previous statements)</b></li><li>• <b>Amends parts of FASB 22, 65, 107, 115, 133, &amp; 136 and FIN 43</b></li><li>• <b>Supersedes parts of APB 26; FASB 13, 65, &amp; 107; and FTB 86-2 &amp; 87-3</b></li><li>• <b>Supersedes FASB 76, 77, 122, &amp; 127 and FTB 84-4 &amp; 85-2</b></li><li>• <b>Parts amended by FASB 153, 155, 156, 157 &amp; 159 and FTB 01-1</b></li><li>• <b>Parts superseded by FASB 157</b></li></ul>	Sep-00	FY 2001

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>141</b>	Business Combinations	Revises the standards for accounting and reporting for business combinations. <ul style="list-style-type: none"> <li>• Amends parts of APB 20, 28, 29 &amp; 30; FASB 15, 16, 44, 45, 52, 72, 87, 95, 106, 109, 123, 128 &amp; 133; FIN 4, 21 &amp; 44; and FTB 84-1 &amp; 85-5</li> <li>• Supersedes parts of AIN-APB 16; FIN 21 &amp; 44; and FTB 85-5</li> <li>• Supersedes APB 16 and FASB 10, 38 &amp; 79</li> <li>• Parts amended by FASB 145, 147, 154 &amp; 157</li> <li>• Parts superseded by FASB 123(R), 144, 145, &amp; 147</li> </ul>	Jun-01	FY 2002
<b>142</b>	Goodwill and Other Intangible Assets	Revises the standards for accounting and reporting of goodwill and other intangible assets. <ul style="list-style-type: none"> <li>• Supersedes parts of ARB 43; APB 18; AIN-APB 17; and FASB 71, 72 &amp; 121</li> <li>• Amends parts of APB 18; and FASB 2, 44, 51, 52, 68, 72 &amp; 121</li> <li>• Supersedes APB 17</li> <li>• Parts amended by FASB 144, 145, 147 &amp; 157</li> <li>• Parts superseded by FASB 144, 145, 147 &amp; 157</li> </ul>	Jun-01	FY 2003

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>143</b>	Accounting for Asset Retirement Obligations	Revises the standards for accounting and reporting of obligations associated with the retirement of tangible long-lived assets and the associated retirement costs. <ul style="list-style-type: none"><li>• <b>Amends part of FASB 19</b></li><li>• <b>Parts amended by FASB 144, 154 &amp; 157</b></li><li>• <b>Parts superseded by FASB 144 &amp; 157</b></li></ul>	Jun-01	FY 2004
<b>144</b>	Accounting for the Impairment or Disposal of Long-Lived Assets	Revises the accounting and reporting for the impairment or disposal of long-lived assets. <ul style="list-style-type: none"><li>• <b>Amends parts of ARB 51; APB 18, 28, 29 &amp; 30; AIN-APB 30; FASB 15, 34, 43, 51, 60, 61, 66, 67, 71, 88, 101, 106, 115, 117, 123, 142, &amp; 143; and FIN 18 &amp; 39</b></li><li>• <b>Supersedes FASB 121</b></li><li>• <b>Supersedes parts of ARB 51; APB 29 &amp; 30; FASB 19, 66, 67, 88, 106, 141, 142, &amp; 143; and FIN 18 &amp; 27</b></li><li>• <b>Parts amended by FASB 145, 147, 151, 153, 154 &amp; 157</b></li><li>• <b>Parts superseded by FASB 157</b></li></ul>	Aug-01	FY 2003
<b>145</b>	Rescission on FASB Statements No. 4, 44, and 64, Amendment of FASB Statement No. 13, and Technical Corrections	Rescinds and amends various statements to eliminate inconsistencies and clarify meanings or applicability under various conditions. <ul style="list-style-type: none"><li>• <b>Amends parts of APB 28 &amp; 30, FASB 13, 15, 19, 22, 95, 102, 115, 128, 133, 141, 142, &amp; 144, FIN 21, and FTB 80-1 &amp; 82-1</b></li><li>• <b>Supersedes all of FASB 4, 44, &amp; 64 and parts of FASB 13, 15, 19, 60, 135, 141, 142 &amp; 144</b></li></ul>	Apr-02	FY 2002



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>146</b>	Accounting for Costs Associated with Exit or Disposal Activities	Addresses financial accounting and reporting for costs associated with exit or disposal activities.  • <b>Parts amended and superseded by FASB 157</b>	Jun-02	FY 2003
<b>147</b>	Acquisitions of Certain Financial Institutions – an amendment of FASB Statements No. 72 and 144 and FASB Interpretation No. 9	Clarifies accounting and reporting requirements applicable to financial institution acquisitions.  • <b>Amends parts of FASB 72, 141, 142 &amp; 144</b> • <b>Supersedes parts of FASB 72, 141 &amp; 142 and FIN 9</b>	Oct-02	FY 2003
<b>148</b>	Accounting for Stock-Based Compensation – Transition and Disclosure – an amendment of FASB Statement No. 123	Provides alternative methods of transition for a voluntary change to fair-value based methodology for accounting for stock-based employee compensation.  • <b>Amends part of APB 28 and FASB 123</b> • <b>Supersedes part of FASB 123</b> • <b>Superseded by FASB 123(R)</b>	Dec-02	FY 2003
<b>149</b>	Amendment of Statement 133 on Derivative Instruments and Hedging Activities	Amends and clarifies financial accounting and reporting for derivative instruments.  • <b>Amends parts of FASB 15, 35, 60, 65, 87, 91, 95, 106, 126 &amp; 133</b> • <b>Supersedes parts of FASB 95 &amp; 133</b>	Apr-03	FY 2004
<b>150</b>	Accounting for Certain Financial Instruments with Characteristics of both Liabilities and Equity	Establishes standards for the classification and measurement of certain financial instruments having both liability and equity characteristics.  • <b>Amends parts of FASB 128 &amp; 133</b> • <b>Parts amended by FASB 123(R) &amp; 157</b>	May-03	FY 2003

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>151</b>	Inventory Costs – an amendment of ARB No. 43, Chapter 4	Clarifies the accounting for abnormal amounts of idle facility expense, freight, handling costs, and spoilage.  • <b>Amends parts of ARB 43 and FASB 144</b>	Nov-04	FY 2006
<b>152</b>	Accounting for Real Estate Time-Sharing Transactions – an amendment of FASB Statements No. 66 and 67	Incorporates the reporting requirements outlined in AICPA Statement of Position 04-2, <i>Accounting for Real Estate Time-Sharing Transactions</i> . It also amends FASB 67 to exclude incidental operations and costs incurred to sell real estate projects from this guidance. • <b>Amends parts of FASB 66 and 67</b>	Dec-04	FY 2006
<b>153</b>	Exchanges of Nonmonetary Assets – an amendment of APB Opinion No. 29	Clarifies the reporting requirements for nonmonetary exchanges. • <b>Supersedes parts of APB 29</b> • <b>Amends parts of APB 29 and FASB 19, 140 &amp; 144</b>	Dec-04	FY 2006
<b>154</b>	Accounting Changes and Error Corrections – a replacement of APB Opinion No. 20 and FASB Statement No. 3	Changes the requirements for the accounting for and reporting of a change in accounting principle. • <b>Replaces APB Opinion No. 20; FASB 3 &amp; 73; and FIN 20</b> • <b>Amends parts of ARB 43; APB 22, 25, 28 &amp; 30; FASB 16, 19, 25, 52, 67, 71, 123(R), 128, 130, 131, 141, 143 &amp; 144; and FIN 1, 7, &amp; 18</b> • <b>Supersedes parts of APB 28; FASB 16 &amp; 25; and FIN 18</b>	May-05	FY 2007

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>155</b>	Accounting for Certain Hybrid Financial Instruments – an amendment of FASB Statements No. 133 and 140	Resolves issues addressed in Statement 133 Implementation Issue No. D1, “Application of Statement 133 to Beneficial Interests in Securitized Financial Assets”.  • <b>Amends FASB 133 and 140</b>	Feb-06	FY 2008
<b>156</b>	Accounting for Servicing of Financial Assets – an amendment of FASB Statement No. 140	Changes the requirements with respect to the accounting for separately recognized servicing assets and servicing liabilities.  • <b>Amends FASB 133 &amp; 140; FIN 45 &amp; 46(R); and FTB 87-3</b>	Mar-06	FY 2008
<b>157</b>	Fair Value Measurements	Defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. The Statement does not require any new fair value measurements. • <b>Amends parts of APB 21, 28 &amp; 29; FASB 13, 15, 19, 35, 60, 63, 65, 67, 87, 106, 107, 115, 116, 124, 133, 136, 140, 141, 142, 143, 144, 146 &amp; 150; and FIN 45</b> • <b>Supersedes parts of APB 21 &amp; 29 and FASB 15, 35, 60, 67, 87, 106, 107, 115, 116, 124, 133, 140, 142, 143, 144, 146 &amp; 156</b>	Sep-06	FY 2009

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>158</b>	Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – an amendment of FASB Statements No. 87, 88, 106, and 132(R)	Requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan (other than a multiemployer plan) as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur.  <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 43; APB 28; and FASB 87, 88, 106, 130 &amp; 132(R)</b></li> <li>• <b>Supersedes parts of FASB 87, 130 &amp; 132(R)</b></li> </ul>	Sep-06	Effective FY 2007 for recognition of benefit plan funded status and FY 2009 for measurement of plan assets and benefit obligations.
<b>159</b>	The Fair Value Option for Financial Assets and Financial Liabilities – Including an amendment of FASB Statement No. 115	Permits entities to choose to measure many financial instruments and certain other items at fair value.  <ul style="list-style-type: none"> <li>• <b>Amends parts of APB 21 and FASB 57, 95, 102, 115, 124, 133, 140 &amp; 141</b></li> </ul>	Feb-07	FY 2009
<b>160</b>	Noncontrolling Interests in Consolidated Financial Statements - an amendment of ARB No. 51	Establishes accounting and reporting standards for a noncontrolling, sometimes called minority, interest in a subsidiary.  <ul style="list-style-type: none"> <li>• <b>Amends parts of ARB 51, APB 18, AIN-APB 18, FASB 19, 60, 69, 89, 94, 107, 109, 128, 130, 133 &amp; 142, and FIN 37 &amp; 46(R)</b></li> <li>• <b>Supersedes parts of ARB 51, APB 29, and FASB 128 &amp; 142</b></li> </ul>	Dec-07	FY 2010

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>161</b>	Disclosures about Derivative Instruments and Hedging Activities - an amendment of FASB Statement No. 133	Requires enhanced disclosures about an entity's derivative and hedging activities in order to improve the transparency of financial reporting. • <b>Amends parts of APB 28 and FASB 52, 107 &amp; 133</b>	Mar-08	FY 2010
<b>162</b>	The Hierarchy of Generally Accepted Accounting Principles	Identifies the sources of accounting principles and the framework for selecting the principles to be used in the preparation of financial statements of nongovernmental entities that are presented in conformity with generally accepted accounting principles (GAAP) in the United States (the GAAP hierarchy).	May-08	Effective 60 days following the SEC's approval of the PCAOB's amendments to AU Section 411, <i>The Meaning of Present Fairly in Conformity with Generally Accepted Accounting Principles.</i>

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL V:</b>				
<b>FINANCIAL ACCOUNTING STANDARDS BOARD INTERPRETATIONS (FIN) – ISSUED AFTER 11/30/89:</b>		<b>GASBS 20 MAKES THESE OPTIONAL FOR PROPRIETARY REPORTING IF THEY DO NOT CONFLICT WITH GAAP. IF APPLIED, THEY BECOME LEVEL 1 GUIDANCE.</b>		
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>39</b>	Offsetting of Amounts Related to Certain Contracts – an interpretation of APB Opinion No. 10 and FASB Statement No. 105	Defines the “right of set-off” and identifies the conditions to be met for the “right” to exist.  <ul style="list-style-type: none"> <li>• <b>Supersedes FTB 88-2</b></li> <li>• <b>Part amended by FASB 113, 135 &amp; 144</b></li> </ul>	Mar-92	FY 1995
<b>40</b>	Applicability of Generally Accepted Accounting Principles to Mutual Life Insurance and Other Enterprises – an interpretation of FASB Statements No. 12, 60, 97, and 113	Clarifies that all entities preparing GAAP financial statements must adhere to all applicable standards.  <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 115, 120 &amp; 135</b></li> </ul>	Apr-93	FY 1994 – disclosures FY 1996 – balances
<b>41</b>	Offsetting of Amounts Related to Certain Repurchase and Reverse Repurchase Agreements – an interpretation of APB Opinion No. 10 and a modification of FASB Interpretation No. 39	Modifies existing guidance to include receivables and payables associated with certain investment activities.	Dec-94	FY 1995
<b>42</b>	Accounting for Transfers of Assets in Which a Not-for-Profit Organization is Granted Variance Power – an interpretation of FASB Statement No. 116	Clarifies the type of reporting required based upon how the entity received assets.  <ul style="list-style-type: none"> <li>• <b>Superseded by FASB 136</b></li> </ul>	Sep-96	FY 1997

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>43</b>	Real Estate Sales – an interpretation of FASB Statement No. 66	Clarifies the definition of real estate sales and property improvements. • <b>Part amended by FASB 140</b>	Jun-99	FY 2000
<b>44</b>	Accounting for Certain Transactions involving Stock Compensation – an interpretation of APB Opinion No. 25	Clarifies the definition of employee for purposes of accounting for and reporting stock options.  • <b>Superseded by FASB 123(R)</b> • <b>Parts superseded and amended by FASB 141</b>	Mar-00	FY 2001
<b>45</b>	Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others – an Interpretation of FASB Statements No. 5, 57, and 107 and rescission of FASB Interpretation No. 34	Clarifies the reporting required for guarantees. • <b>Supersedes FIN 34</b> • <b>Part amended by FASB 156 &amp; 157</b>	Nov-02	FY 2003
<b>46</b>	Consolidation of Variable Interest Entities – an interpretation of ARB No. 51	Clarifies the reporting for variable interest entities. • <b>Superseded by FIN 46(R)</b>	Jan-03	FY 2003
<b>47</b>	Accounting for Conditional Asset Retirement Obligations – an interpretation of FASB Statement No. 143	Clarifies the term <i>conditional asset retirement obligation</i> .	Mar-05	FY 2006
<b>48</b>	Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109	Clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements. • <b>Amends parts of FASB 5 and 109</b> • <b>Supersedes part of FASB 109</b>	Jun-06	FY 2008

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL V:</b>				
<b>FINANCIAL ACCOUNTING STANDARDS BOARD CONCEPT STATEMENTS (CON):</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>1</b>	Objectives of Financial Reporting by Business Enterprises	Defines the reasons sound financial reporting is necessary for businesses.	Nov-78	FY 1979
<b>2</b>	Qualitative Characteristics of Accounting Information	Examines characteristics that make financial reporting useful. • <b>Parts superseded by CON 6</b>	May-80	FY 1980
<b>3</b>	Elements of Financial Statements of Business Enterprises	• <b>Superseded by CON 6</b>	Dec-80	FY 1981
<b>4</b>	Objectives of Financial Reporting by Nonbusiness Organizations	Defines the reasons sound financial reporting is necessary for nonbusiness activities.	Dec-80	FY 1981
<b>5</b>	Recognition and Measurement in Financial Statements of Business Enterprises	Establishes criteria to determine what type of information should be provided in financial statements and when such information should be provided.	Dec-84	FY 1985
<b>6</b>	Elements of Financial Statements (a replacement of FASB Concepts Statement No. 3 – incorporating an amendment of FASB Concepts Statement No. 2)	Defines what information must be included in financial statements and discusses what this information represents. • <b>Supersedes parts of CON 2 and all of CON 3</b>	Dec-85	FY 1986
<b>7</b>	Using Cash Flow Information and Present Value in Accounting Measurements	Provides a framework for using cash flows and present value as an alternative basis for accounting measurements.	Feb-00	FY 2000



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL V: FINANCIAL ACCOUNTING STANDARDS BOARD TECHNICAL BULLETINS (FTB)</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>79-1</b>	Purpose and Scope of FASB Technical Bulletins and Procedures for Issuance (Revised)	Establishes the procedures to be used when technical bulletins are issued to provide guidance on ARB, APB Opinions, and FASB Statements.	Jun-84	FY 1980
<b>79-2</b>	Computer Software Costs	• <b>Superseded by FASB 86</b>	Dec-79	FY 1980
<b>79-3</b>	Subjective Acceleration Clauses in Long-Term Debt Agreements	Provides guidance on appropriate accounting and reporting for debt refinancings.	Dec-79	FY 1980
<b>79-4</b>	Segment Reporting of Puerto Rican Operations	Addresses business operations in areas under American jurisdiction. • <b>Parts amended by FASB 131</b> • <b>Parts superseded by FASB 131</b>	Dec-79	FY 1980
<b>79-5</b>	Meaning of the Term "Customer" as It Applies to Health Care Facilities under FASB Statement No. 14	The title is self-explanatory. • <b>Parts amended by FASB 131 &amp; 135</b>	Dec-79	FY 1980
<b>79-6</b>	Valuation Allowances Following Debt Restructuring	• <b>Superseded by FASB 114</b>	Dec-79	FY 1980

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>79-7</b>	Recoveries of a Previous Writedown under a Troubled Debt Restructuring Involving a Modification of Terms	• <b>Superseded by FASB 114</b>	Dec-79	FY 1980
<b>79-8</b>	Applicability of FASB Statements 21 and 33 to Certain Brokers and Dealers in Securities	• <b>Parts amended by FASB 89, 111 &amp; 128</b> • <b>Part superseded by FASB 89 and entire technical bulletin superseded by FASB 131</b>	Dec-79	FY 1980
<b>79-9</b>	Accounting in Interim Periods for Changes in Income Tax Rates	Addresses how companies with fiscal year ends other than 12/31 should reflect income tax rate changes. • <b>Amended by FASB 96 &amp; 109</b>	Dec-79	FY 1980
<b>79-10</b>	Fiscal Funding Clauses in Lease Agreements	Title is self-explanatory.	Dec-79	FY 1980
<b>79-11</b>	Effect of a Penalty on the Term of a Lease	• <b>Superseded by FASB 98</b>	Dec-79	FY 1980
<b>79-12</b>	Interest Rate Used in Calculating the Present Value of Minimum Lease Payments	Addresses whether a lessee can use a secured borrowing rate.	Dec-79	FY 1980
<b>79-13</b>	Applicability of FASB Statement No. 13 to Current Value Financial Statements	Title is self-explanatory.	Dec-79	FY 1980
<b>79-14</b>	Upward Adjustment of Guaranteed Residual Value	Addresses whether the FASB 13 provisions apply to adjustments resulting from renegotiations.	Dec-79	FY 1980
<b>79-15</b>	Accounting for Loss on a Sublease Not Involving the Disposal of a Segment	Title is self-explanatory.	Dec-79	FY 1980
<b>79-16</b>	Effect of a Change in Income Tax Rate on the Accounting for Leveraged Leases (Revised)	Title is self-explanatory. • <b>Parts amended by FASB 96 &amp; 109</b>	Feb-80	FY 1980

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>79-17</b>	Reporting Cumulative Effect Adjustment from Retroactive Application of FASB Statement No. 13	Title is self-explanatory.	Dec-79	FY 1980
<b>79-18</b>	Transition Requirement of Certain FASB Amendments and Interpretations of FASB Statement No. 13	Addresses FASB 17, 22, 23, 26, 27, 28 & 29 and FIN 19, 21, 23, 24, 26 & 27.	Dec-79	FY 1980
<b>79-19</b>	Investor's Accounting for Unrealized Losses on Marketable Securities Owned by an Equity Method Investee	Address how parent or investor accounts should account for stockholders' equity in investee accounts. <ul style="list-style-type: none"> <li>• <b>Part amended by FASB 115</b></li> <li>• <b>Part superseded by FASB 115 &amp; 133</b></li> </ul>	Dec-79	FY 1980
<b>80-1</b>	Early Extinguishment of Debt through Exchange for Common or Preferred Stock	Addresses whether APB 26 applies to extinguishments of debt effected by issuance of stock. <ul style="list-style-type: none"> <li>• <b>Parts amended by FASB 111 &amp; 145</b></li> </ul>	Dec-80	FY 1981
<b>80-2</b>	Classification of Debt Restructurings by Debtors and Creditors	Addresses whether the restructuring can be a troubled debt restructuring for the debtor but not the creditor.	Dec-80	FY 1981
<b>81-1</b>	Disclosure of Interest Rate Futures Contracts and Forward and Standby Contracts	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 80</b></li> </ul>	Feb-81	FY 1981
<b>81-2</b>	Accounting for Unused Investment Tax Credits Acquired in a Business Combination Accounted for by the Purchase Method	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 96 &amp; 109</b></li> </ul>	Feb-81	FY 1981
<b>81-3</b>	Multiemployer Pension Plan Amendments Act of 1980	<ul style="list-style-type: none"> <li>• <b>Superseded by FASB 111</b></li> </ul>	Feb-81	FY 1981

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>81-4</b>	Classification as Monetary or Nonmonetary Items	• <b>Superseded by FASB 89</b>	Feb-81	FY 1981
<b>81-5</b>	Offsetting Interest Cost to be Capitalized with Interest Income	• <b>Superseded by FASB 62</b>	Feb-81	FY 1981
<b>81-6</b>	Applicability of Statement 15 to Debtors In Bankruptcy Situations	Addresses whether FASB 15 applies to troubled debt restructurings when debtors are involved in bankruptcy proceedings.	Nov-81	FY 1982
<b>82-1</b>	Disclosure of the Sale or Purchase of Tax Benefits Through Tax Leases	Addresses the required disclosures for these situations. • <b>Parts amended by FASB 95, 96, 109 &amp; 145</b> • <b>Part superseded by FASB 96 &amp; 109</b>	Jan-82	FY 1982
<b>82-2</b>	Accounting for the Conversion of Stock Options into Incentive Stock Options as a Result of the Economic Recovery Tax Act of 1981	• <b>Superseded by FASB 123</b>	Mar-82	FY 1982
<b>83-1</b>	Accounting for the Reduction in the Tax Basis of an Asset Caused by the Investment Tax Credit	• <b>Superseded by FASB 96 &amp; 109</b>	Jul-83	FY 1984
<b>84-1</b>	Accounting for Stock Issued to Acquire the Results of a Research and Development Arrangement	Title is self-explanatory. • <b>Part amended by FASB 141</b>	Mar-84	FY 1984
<b>84-2</b>	Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes Relating to Domestic International Sales Corporations	• <b>Superseded by FASB 96 &amp; 109</b>	Sep-84	FY 1985
<b>84-3</b>	Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes of Stock Life Insurance Enterprises	• <b>Superseded by FASB 96 &amp; 109</b>	Sep-84	FY 1985

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>84-4</b>	In-Substance Defeasance of Debt	<ul style="list-style-type: none"> <li><b>Superseded by FASB 125 &amp; 140</b></li> </ul>	Oct-84	FY 1985
<b>85-1</b>	Accounting for the Receipt of Federal Home Loan Mortgage Corporation Participating Preferred Stock	<p>Title is self-explanatory.</p> <ul style="list-style-type: none"> <li><b>Part amended by FASB 115</b></li> </ul>	Mar-85	FY 1985
<b>85-2</b>	Accounting for Collateralized Mortgage Obligations (CMOs)	<ul style="list-style-type: none"> <li><b>Part amended by FASB 111</b></li> <li><b>Superseded by FASB 125 &amp; 140</b></li> </ul>	Mar-85	FY 1985
<b>85-3</b>	Accounting for Operating Leases with Scheduled Rent Increases	States that both parties should recognize scheduled rent increases on a straight-line basis of the lease term.	Nov-85	FY 1986
<b>85-4</b>	Accounting for Purchases of Life Insurance	<p>Title is self-explanatory.</p> <ul style="list-style-type: none"> <li><b>Supersedes AIN-Key-Man Life Insurance, Interpretation No. 1</b></li> </ul>	Nov-85	FY 1986
<b>85-5</b>	Issues Relating to Accounting for Business Combinations	<p>Addresses specific issues related to</p> <ul style="list-style-type: none"> <li>Costs of Closing Duplicate Facilities of an Acquirer</li> <li>Stock Transactions between Companies under Common Control</li> <li>Downstream Mergers</li> <li>Identical Common Shares for a Pooling of Interests</li> <li>Pooling of Interest by Mutual and Cooperative Enterprises</li> <li><b>Parts amended and superseded by FASB 141</b></li> </ul>	Dec-85	FY 1986

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>85-6</b>	Accounting for a Purchase of Treasury Shares at a Price Significantly in Excess of the Current Market Price of the Shares and the Income Statement Classification of Costs Incurred in Defending against a Takeover Attempt	Title is self-explanatory.	Dec-85	FY 1986
<b>86-1</b>	Accounting for Certain Effects of the Tax Reform Act of 1986	• <b>Superseded by FASB 96 &amp; 109</b>	Oct-86	FY 1986
<b>86-2</b>	Accounting for an Interest in the Residual Value of a Leased Asset Acquired by a Third Party OR Retained by a Lessor That Sells the Related Minimum Rental Payments	Title is self-explanatory. • <b>Part superseded by FASB 125 &amp; 140</b>	Dec-86	FY 1987
<b>87-1</b>	Accounting for a Change in Method of Accounting for Certain Postretirement Benefits	• <b>Superseded by FASB 106</b>	Apr-87	FY 1988
<b>87-2</b>	Computation of a Loss on an Abandonment	Title is self-explanatory. • <b>Supersedes part of FASB 90</b> • <b>Parts amended by FASB 96 &amp; 109</b> • <b>Parts superseded by FASB 96 &amp; 109</b>	Dec-87	FY 1989
<b>87-3</b>	Accounting for Mortgage Servicing Fees and Rights	Title is self-explanatory. • <b>Parts superseded by FASB 122, 125 &amp; 140</b> • <b>Part amended by FASB 156</b>	Dec-87	FY 1988

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>88-1</b>	Issues Relating to Accounting for Leases	Provides guidance on the following lease issues: <ul style="list-style-type: none"> <li>• Time Pattern of the Physical Use of the Property in an Operating Lease</li> <li>• Lease Incentives in an Operating Lease</li> <li>• Applicability of Leveraged Lease Accounting to Existing Assets of the Lessor</li> <li>• Money-Over-Money Lease Transactions</li> <li>• Wrap Lease Transactions</li> </ul>	Dec-88	FY 1989
<b>88-2</b>	Definition of a Right of Setoff	<ul style="list-style-type: none"> <li>• <b>Part amended by FASB 109</b></li> <li>• <b>Superseded by FIN 39</b></li> </ul>	Dec-88	FY 1989
<b>90-1</b>	Accounting for Separately Priced Extended Warranty and Product Maintenance Contracts	Title is self-explanatory.	Dec-90	FY 1992
<b>94-1</b>	Application of Statement 115 to Debt Securities Restructured in a Troubled Debt Restructuring	Title is self-explanatory.	Apr-94	FY 1994
<b>97-1</b>	Accounting under Statement 123 for Certain Employees Stock Purchase Plans with a Look-Back Option	Title is self-explanatory.	Dec-97	FY 1998
<b>01-1</b>	Effective Date for Certain Financial Institutions of Certain Provisions of Statement 140 related to the Isolation of Transferred Financial Assets	Title is self-explanatory.  <ul style="list-style-type: none"> <li>• <b>Amends part of FASB 140</b></li> <li>• <b>Supersedes part of FASB 140</b></li> </ul>	Jul-01	FY 2002

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>LEVEL V:</b>				
<b>AICPA INTERPRETATIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD PRONOUNCEMENTS (AIN)</b>				
<b>NO.</b>	<b>TITLE</b>	<b>DESCRIPTION</b>	<b>DATE ISSUED</b>	<b>DATE EFFECTIVE FOR CAFR</b>
<b>AIN-ARB 43</b>	Compensation Involved in Stock Option and Stock Purchase Plans: Unofficial Accounting Interpretations of ARB No. 43, Chapter 13B	• <b>Superseded by APB 25</b>	Mar-71	FY 1971
<b>AIN-Key-Man Life</b>	Deferred Compensation Contracts: Unofficial Accounting Interpretations	• <b>Superseded by FTB 85-4</b>	Nov-70	FY 1971
<b>AIN-ARB 51</b>	Consolidated Financial Statements: Accounting Interpretations of ARB No. 51	• <b>Superseded by FASB 111</b>	Feb-72	FY 1972
<b>AIN-APB 4</b>	Accounting for the Investment Credit: Accounting Interpretations of APB No. 4	Title is self-explanatory. • <b>Parts superseded by FASB 96, 109 &amp; 111</b>	February – March 1972	FY 1972
<b>AIN-APB 7</b>	Accounting for Leases in Financial Statements of Lessors: Accounting Interpretations of APB No. 7	• <b>Superseded by FASB 111</b>	Nov-71	FY 1972
<b>AIN-APB 8</b>	Accounting for the Cost of Pension Plans: Accounting Interpretations of APB No. 8	• <b>Superseded by FASB 111</b>	1968	FY 1969



## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>AIN- APB 9</b>	Reporting the Results of Operations: Unofficial Accounting Interpretations of APB No. 9	Addresses the appropriate reporting of losses caused by bankruptcies. • <b>Part amended by APB 30</b> • <b>Part superseded by FASB 111</b>	February – April 1971	FY 1971
<b>AIN- APB 11</b>	Accounting for Income Taxes: Accounting Interpretations of APB No. 11	• <b>Part amended by FASB 71</b> • <b>Parts superseded by FASB 96 &amp; 109</b>	1969 – March 1972	FY 1970 – 1972
<b>AIN- APB 15</b>	Computing Earnings per Share: Accounting Interpretations of APB No. 15	• <b>Parts amended by FASB 85 &amp; 111 and FIN 31</b> • <b>Parts superseded by FASB 85, 96, 109, 111 &amp; 128</b>	July 1970 – September 1971	FY 1971 – 1972
<b>AIN- APB 16</b>	Business Combinations: Accounting Interpretations of APB No. 16	Clarifies accounting for ratio of exchanges, notification to stockholders, consummation dates, and various other topics associated with consolidated financial statements. • <b>Parts amended by FASB 10 &amp; 111</b>	December 1970 – March 1973	FY 1971 – 1973
<b>AIN- APB 17</b>	Intangible Assets: Unofficial Accounting Interpretations of APB No. 17	Addresses all intangible assets, including goodwill.	April 1971 – March 1973	FY 1972 – 1973
<b>AIN- APB 18</b>	The Equity Method of Accounting for Investments in Common Stock: Accounting Interpretations of APB No. 18	Title is self-explanatory. • <b>Parts amended by FASB 96, 109 &amp; 111</b>	November 1971 – February	FY 1972
<b>AIN- APB 19</b>	Reporting Changes in Financial Position: Accounting Interpretations of APB No. 19	• <b>Superseded by FASB 95</b>	February – June 1972	FY 1972

## GAAP MASTER LIST

**NOTE: This listing provides information regarding accounting pronouncements used during the Commonwealth's Comprehensive Annual Financial Report (CAFR) preparation. It is non-authoritative and should not be viewed as an all-inclusive source of information.**

<b>AIN- APB 20</b>	Accounting Changes: Accounting Interpretations of APB No. 20	<ul style="list-style-type: none"> <li><b>Superseded by FASB 128</b></li> </ul>	Mar-73	FY 1973
<b>AIN- APB 21</b>	Interest on Receivables and Payables: Accounting Interpretations of APB No. 21	Specifies that interest does not accrue on advances.	Jun-72	FY 1972
<b>AIN- APB 22</b>	Disclosure of Accounting Policies: Accounting Interpretations of APB No. 22	<ul style="list-style-type: none"> <li><b>Superseded by FASB 111</b></li> </ul>	Nov-73	FY 1974
<b>AIN- APB 23</b>	Accounting for Income Taxes – Special Areas: Accounting Interpretations of APB No. 23	<ul style="list-style-type: none"> <li><b>Superseded by FASB 96 &amp; 109</b></li> </ul>	Mar-73	FY 1973
<b>AIN- APB 25</b>	Accounting for Stock Issued to Employees: Accounting Interpretations of APB No. 25	Title is self-explanatory. <ul style="list-style-type: none"> <li><b>Parts amended by FASB 96, 109 &amp; 123</b></li> </ul>	Jun-73	FY 1973
<b>AIN- APB 26</b>	Early Extinguishment of Debt: Accounting Interpretations of APB No. 26	Addresses debt tendered to exercise warrants. <ul style="list-style-type: none"> <li><b>Amended by FASB 111</b></li> </ul>	Mar-73	FY 1973
<b>AIN- APB 30</b>	Reporting Results of Operations: Accounting Interpretations of APB No. 30	Clarifies the appropriate reporting of profits and losses. <ul style="list-style-type: none"> <li><b>Part amended by FASB 121</b></li> </ul>	Nov-73	FY 1974